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The National Revenue Review

Vol. 9-10

UNIVERSITY OF TORONTO

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2 vols. in 1

October, 1935 — Sept. 1937

Vol. IX No. 1

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

404132
2.7.42

Department of National Revenue

Minister of National Revenue
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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. IX OTTAWA, OCTOBER 1935 No. 1

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

From Every State in the Union

HERE are some revealing figures of tourist travel at the three largest border ports of entry. Automobiles from every state in the Union, and also from the District of Columbia, the West Indies, Bahama Islands, Hawaii, Canal Zone and Cuba were included in the 45,306 cars entered on sixty-day touring permits through the port of Windsor, Ontario, during the month of August last. The state of Michigan had the best representation with a total of 29,115 cars. Ohio came next with 3,222 and Illinois third with 3,090. Other states making a good showing were: New York 2,561 cars, Indiana 1,440 cars, Pennsylvania 783 cars, Wisconsin 644 cars, Missouri 455 cars, California 406 cars and Massachusetts 333 cars. The Bahama Islands, Hawaii and Canal Zone were represented by two cars each and the West Indies and Cuba by one each.

Cars entered for touring purposes for periods up to 48 hours numbered 65,397; for other than touring purposes under traveller's vehicle permits 501. Canadian cars exported for touring purposes 5,674.

Automobile traffic through the port of Fort Erie via the Peace Bridge and ferry, in August last, exceeded that of August, 1934, by 45,455 cars. Totals for the respective months were: 339,364 cars, made up of 173,561 inwards and 165,803 outwards; and 293,909 cars, made up of 150,085 inwards and 143,824 outwards. The daily average number of cars handled through this port in August was 10,947.

Fifty thousand more automobiles were handled at the port of Niagara Falls during the month of August this year than last. The increase in foreign cars, inwards and outwards, was 19,712; in Canadian cars 30,885. The number of passengers carried increased by 195,894. Totals covering August, 1935, were as follows: United States cars in 116,468, out 98,820; Canadian cars in 51,285, out 45,282; other vehicles in 4,249, out 4,509; passengers in 765,047, out 749,872. Sixty-day touring permits issued numbered 35,670, showing an increase of 4,307; traveller's vehicle permits 201, showing a decrease of 20; permits issued for Canadian cars outwards for touring purposes 9,397, increase 986. Automobiles entered for periods up to 48 hours reached a total of 80,695, an increase of 12,096.

New Inspector for Belleville District

AN Order in Council has been passed promoting S. J. Gilmore from Acting Inspector of Income Tax to Inspector of Income Tax of the Belleville district.

Income Tax Collections Mount

INCOME tax collections are mounting rapidly. Net receipts for the first half of this fiscal year, April 1 to September 30, 1935, were $63,767,436. This compares with $47,301,458 collected in the corresponding period of last year, a net increase of $16,465,978. The Toronto and Montreal districts again registered the largest gains. The former with a total income tax revenue of $20,339,481 showed an increase of $5,881,387, and the latter with a revenue of $19,176,767 an increase of $4,673,852. Other districts showing substantial gains were:—London $6,175,801, increase $2,116,420; Hamilton $4,503,054, increase $1,529,503; Vancouver $3,966,483, increase $863,642; Ottawa $3,522,509, increase $464,044; Winnipeg $1,593,023, increase $359,215; Calgary $883,210, increase $230,389. A detailed statement by districts appears elsewhere in this number.

Income tax revenue received in September last amounted to $2,479,024, an increase of $381,111 compared with September, 1934, when $2,097,913 was collected.

Canadian Trade in August

CANADA'S domestic exports in August, 1935, amounted to $70,738,000 compared with $55,249,000 a year ago and $44,723,000 in August, 1933. The increase over last year was $15,489,000 or 28 per cent and the increase over two years ago $26,015,000 or 58 per cent. The domestic exports for August were greater than for any month since November, 1930. Canada's imports in August amounted to $49,560,000 compared with $43,507,000 a year ago and $38,747,000 in August, 1933. The increase over last year was $6,053,000 or 13 per cent and over two years ago $10,813,000 or 27 per cent.

The total trade of Canada in August amounted to $121,260,000 compared with $99,344,000 last year and $83,882,000 in August, 1933. The increase over last year being $21,916,000 or 22 per cent and over two years ago $37,378,000 or 44 per cent. The total trade for August was the largest for any month since May, 1931.

Departmental Rulings

THE "Fordicrimp," per sample, a non-mechanical office device designed to be used for fastening papers together by crimping one edge, instead of using clips, brads, staples or pins. Dutiable according to material and finish.

"Carter" Electric Tricycle, per descriptive illustration, driven by an electric motor operated from storage batteries. Tariff item 438c.

Wedding cake ornaments made of composition containing gum or plaster or both, reinforced with cotton netting or not, and in some cases having artificial leaves or flowers combined therewith. Tariff item 624, whether containing sugar or not.

Tariff status of Card Clothing.—All card clothing, except with *side ground* wire, for woollen or worsted cards is held to be of a class or kind made in Canada and dutiable under tariff item 469, regardless of the type of foundation or backing, i.e., whether with leather, with cotton, with woollen and cotton, with cotton, linen and wool, or with cotton faced with rubber sheeting.

Stripping fillets and burnishing fillets, when for woollen cards, and napper clothing except needlepointed, are also held to be of a class made in Canada and dutiable under tariff item 469.

The foregoing are held to include clothing for fancies of woollen and worsted cards, doffer rings, file cards, hand cards, and sheet clothing up to 60 inches in width.

Card clothing admitted under tariff item 413 as of a class or kind not made in Canada includes all clothing with *side ground* wire, and all other clothing for cotton cards, whether of the roller and clearer type for waste or the revolving flat type for general work, stripping and burnishing fillets when for use on cotton cards, *needlepointed* napper clothing for any purpose, diamond point for licker-in of cotton cards, knife wire for licker-in of cotton cards and clothing for fancies used on cotton.

Any Day

(*Editor's Note.*—The following contribution to the REVIEW was submitted by A. Nelson, Customs-Excise officer at Elmore, Saskatchewan. It deals in an amusing way with "Any Day" at a one-man preventive station on the international boundary.)

FIVE A.M. Knock at the office door. A party of United States tourists entering Canada for a fishing trip, making an early start so as to reach destination and get at the business of fishing. Officer examines baggage, issues permit, answers questions ranging from road conditions to the price of Canadian beverages. Sends tourists on way with best wishes for success and an enjoyable trip. Back to bed.

Seven A.M. Bang on the door. A Canadian crossing to the United States for tractor fuel for farm purposes. Apologizes for coming through at so early an hour, but pressure of farm business. Officer registers him out. Then breakfast, and so starts the regular office day at 8 a.m.

Odds and ends of office business and then another car. This time it is an American who owns land in Canada. Follows a long list of questions and answers *re* farm conditions. Officer issues proper permit. Next—two men on foot with packs on their backs. They would like to enter Canada to visit relatives. Officer examines them under Immigration Act finding them not admissible owing to lack of funds, inability to give address of relatives, and gently but firmly eases them back to the United States.

More tourists and local traffic and so goes the morning, and the officer has lunch, often interrupted. Afternoon—more tourists. Officer admits them and gives out requested information on many subjects as far removed from Customs and Immigration regulations as Saturday is from Monday. Next comes a Canadian who has been holidaying in the United States. This may be the type that breezes into the office and literally sweeps the officer off his feet. He shakes hands, asks the officer his name, tells the officer his own name, says he knows a Customs officer in Toronto or Vancouver, informs the officer that he is at liberty to examine his baggage but that he has only a few little trinkets not worth mentioning. The officer, however, through long experience is somewhat of a judge of human nature. He cuts short this "sales" talk in a nice way and proceeds to examine the baggage, finds numerous articles of a different variety which the motorist hastens to explain are for his own or his family's use and are therefore not subject to duty. Nevertheless the officer collects duty and the man proceeds on his way sadder but wiser in the ways of Customs and Customs officers.

The next offering is a wailing siren horn and a sports automobile loaded with young people of both sexes, complete with all the trimmings and trappings usually associated with an early morning canter in the park, but in these modern and fast moving times more often found in the rumble seat of a swift car. This party is bubbling over with an over-abundance of the joy of living. They have a camera and have never been in Canada before and will the officer please stand out in front of the office so they can take his picture? Where does the nearest mounted police officer live and could they see him if they went there? Where is the boundary and why isn't there a fence or a wall or something with a gate in it? The officer issues a twenty-four hour permit and a friendly warning about careless driving, and they are on their way with whoops of glee and farewells to "Captain," "Colonel," etc., these being honorary titles bestowed on the officer.

So the afternoon passes. Evening is here. With it comes a rush of local traffic going both ways. Canadians going to the nearest United States town to attend a picture show. Americans proceeding to the nearest Canadian town.

Thus 11 p.m. arrives and the officer has a self-made regulation that all local traffic must cease at this hour. This rule is not broken more than once a day. The officer glances at his records and finds that there are several local cars not reported in or out as the case may be. He determines he will put a stop to this business because he simply must get some sleep. Then comes a car. The driver reports and apologizes for being late but he had a flat tire and could not get back any sooner. While the officer listens patiently to the old old story several more cars drift up, the occupants offering a variety of excuses. All excuses are accepted on the condition that it will not happen again.

The officer locks up the office and goes off to bed to fall into a sleep filled with questions and answers. Then comes a mighty rushing noise in his dreams. The noise wakes him up and he hears a wailing siren and a babble as of a multitude. Through force of habit he grabs a flashlight, looks at his watch—1.30 a.m., scrambles into a dressing gown and is on his way to the door before he is awake, only to find on his arrival something he had entirely forgotten about, the carload of youth in the riding breeches, jodhpurs, etc., that he had admitted in the afternoon. They are on their way home from a wonderful time spent in Canada and are loud in their praises of Canada and all things Canadian.

Follows much slapping of backs, with the officer on the receiving end, many farewells, more babble and they are on their way with the wailing siren fading into the night, or morning, and thus finally ends "Any Day."

Increased Collections on Cigarettes and Tobaccos

INCREASED excise duty collections on cigarettes and manufactured tobacco were registered in August last compared with the same month of 1934. The comparative tables were:—

Comparative statement of excise duty collections during the months of August, 1934, and August, 1935:—

August, 1935, spirits potable, $544,769; August, 1934, $559.739. August, 1935, spirits, non potable, $65.415; August, 1934, $86,002. August, 1935, malt, $706,196; August, 1934, $805.376. August, 1935, cigars, $34,523; August, 1934, $36,550. August, 1935, cigarettes, $2,070,159; August, 1934, $2,036,518. August, 1935, manufactured tobacco, $413,504; August, 1934, $409.176. August, 1935, foreign raw leaf tobacco, $267,367. August, 1934, $330,502. August, 1935, beer, $46,969; August, 1934, $350.081. August, 1935, licences, $123; August, 1934, $498. August, 1935, validation fee, $28.343; August, 1934, $16.912. August, 1935, malt syrup, $18,021; August, 1934, $22.597. August, 1935, total, $4.195.393; August, 1934, $4.653,956.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of August, 1934, and August, 1935:—

August, 1935, tobacco, cut, 1,671,995 pounds; August, 1934, 1.590.786 pounds. August, 1935, tobacco, plug, $323,818 pounds; August, 1934, 380,339 pounds. August, 1935, cigarettes, number 517,502,390; August, 1934, 509.075,840. August, 1935, cigars, number 11,124,735; August, 1934, 12.349.405. August, 1935, snuff, 71.645 pounds; August, 1934, 74,667 pounds. August, 1935, foreign raw leaf tobacco 660.925 pounds; August, 1934, 817,495 pounds.

Traffic Through Canals

TOTAL freight through the St. Lawrence canals in August last amounted to 1,023,684 tons as against 866.256 in August, 1934. The large increases were: wheat 100,379 tons, or from 162,970 tons to 263.349, west bound corn 29,547, pulpwood 17,964 tons and hard coal 17,516 tons.

With an increase in wheat shipments of 5,867,000 bushels, 12,371 tons in petroleum and other oils, 80,899 tons in wood pulp and 24,972 tons in soft coal, total traffic on the Welland Ship canal increased from 1,272,951 tons for August, 1934, to 1,333.875 tons.

Total freight passing through the Sault Ste. Marie canal, Canadian and United States locks, during August last amounted to 7.731,060 tons as against 6,989,719 in 1934, an increase of 10·6 per cent. Wheat shipments more than doubled, increasing from 17,314,202 bushels last year to 38,722,817, but other grains declined from 4,439,417 bushels to 1,287,846. Iron ore increased from 4,316,053 tons to 4,801,324 and west-bound stone increased from 33,537 tons to 101,459.

Domestic Exports Gained

FOR the first four months of the present fiscal year, Canada's domestic exports had a value of $207,784,429 compared with $203,648,032 in the corresponding period of the preceding fiscal year, a gain of 2 per cent.

Imports from Empire and Foreign Countries

IMPORTS from British Empire countries in August last amounted to $17,387,118 compared with $14,386,871 a year ago. The following were the imports from the leading countries, with the 1934 figures in brackets: United Kingdom $11,718,035 ($9,756,052), Australia $662,320 ($587,632), Barbados $642,351 ($1,243,441), Straits Settlements $810,023 ($154,100), British India $611,396 ($400,256), Jamaica $425,163 ($687,334), New Zealand $265,897 ($293,832). Imports from foreign countries amounted to $32,172,945 compared with $29,120,460. By countries: United States $26,391,774 ($24,284,212), Germany $1,033,540 ($702,044), France $718,949 ($603,398), Colombia $672,459 ($970,785), Belgium $533,046 ($315,619), Netherlands $439,475 ($269,319), Venezuela $190,140 ($483), Japan $311,539 ($323,413).

Imports and Exports of Coal

CANADA imported 1,432,749 tons of coal in July, 1935, as against 1,545,787 in the corresponding month of 1934. The July 1930-1934 importations averaged 1,373,196. Anthracite was obtained from the following countries: Great Britain 208,908 tons, United States 127,911, Germany 37,722, Belgium 8,472 and French Indo-China 2,014. Receipts of bituminous coal consisted of 982,609 tons from the United States, 64,880 from Great Britain and 40 from Norway. One hundred and ninety-three tons of lignite were received from the United States during the month.

Exports of Canadian coal reached a total of 41,961 tons or an increase of 100·9 over the tonnage exported in July, 1934, and 65·4 per cent over the average for the month during the past five years.

Imports of Raw Sugar

ALL of Canada's raw sugar imports in July of this year came from British Empire countries, as follows: Trinidad 32,195,200 pounds, British Guiana 26,628,700, Jamaica 24,090,900, Barbados 13,464,900, Smaller British West Indies 5,829,600, Australia 3,610,500, British South Africa 1,226,000. The total was 107,045,800 pounds, compared with 126,433,800 a year ago, and for the first seven months of this year 458,600,900 compared with 426,008,800 last year.

Imports of Tea and Coffee

GREEN coffee imported in July, 1935, amounted to 2,358,979 pounds. The chief countries of supply were: Brazil 713,661 pounds, British East Africa 604,523, Colombia 450,383, Jamaica 257,739, United Kingdom 101,489, Trinidad 80,489, Mexico 45,089, Hawaii 25,000. Imports of tea in July amounted to 3,088,999 pounds, which was considerably larger than the average monthly importation. A year ago the imports totalled 1,189,586 pounds.

Increase in Wheat Export

THERE was a large increase in the export of wheat in August last. The total was 21,698,284 bushels valued at $17,603,968 as against 14,709,675 at $12,868,422 a year ago. For a considerable time prior to July the wheat export had been declining.

Export Clearances of Wheat

EXPORT clearances of wheat during the week ending September 20 amounted to 2,911,929 bushels as compared with 2,310,992 a week ago and 3,402,691 in the same week last year. By ports the clearances were, with totals for the corresponding week last year in brackets: Montreal 1,482,196 (776,207) bushels; Churchill 604,000 (595,284); Vancouver-New Westminster 574,733 (752,900); United States ports 251,000 (785,000); Sorel nil (285,300); Quebec nil (208,000), Crop year to date: Montreal 6,998,944 (6,906,142) bushels; Vancouver-New Westminster 2,614,577 (4,691,339); United States ports 2,331,000 (5,747,000); Sorel 922,987 (1,187,178); Quebec 49,315 (862,860); Total 14,120,823 (22,406,996).

Gold Production in Canada

THE Canadian gold production in July, 1935, amounted to 285,372 ounces as compared with 285,772 in June and 246,145 in July, 1934. During the seven months ending July, 1,803,549 ounces were produced, an increase of 7 per cent over the output in the corresponding period of 1934. The following was the production by provinces, with the June figures in brackets: Ontario 187,907 (195,191) ounces; Quebec 40,236 (40,650); British Columbia 38,734 (31,210); Manitoba and Saskatchewan 11,634 (13,541); Yukon 4,814 (4,298); Nova Scotia 2,033 (882).

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the six months of the fiscal year September 1934 and September 1935. (Decrease marked*).

Districts	1934–35	1935–36	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	222,649 45	272,201 23	49,551 78
Halifax	782,688 94	955,159 21	172,470 27
St. John	474,475 42	601,026 10	126,550 68
Quebec	697,371 45	572,881 32	* 124,490 13
Montreal	14,502,915 17	19,176,767 04	4,673,851 87
Ottawa	3,058,464 80	3,522,509 19	464,044 39
Kingston	123,788 28	154,898 59	31,110 31
Belleville	335,356 46	368,910 37	33,553 91
Toronto	14,458,094 84	20,339,481 41	5,881,386 57
Hamilton	2,973,550 71	4,503,053 54	1,529,502 83
London	4,059,381 30	6,175,801 07	2,116,419 77
Ft. William	114,893 40	145,298 24	30,404 84
Winnipeg	1,233,807 31	1,593,022 75	359,215 44
Regina	154,827 35	151,040 03	* 3,787 32
Saskatoon	74,580 01	87,614 64	13,034 63
Calgary	652,820 87	883,210 20	230,389 33
Edmonton	263,837 04	282,340 13	18,503 09
Vancouver	3,102,841 03	3,966.483 26	863,642 23
Yukon	15,114 34	15,738 10	623 76
Total	47,301,458 17	63,767.436 42	16,465,978 25

* * HERE AND THERE * *

A letter of appreciation for courtesies received at the border port of Niagara Falls was written by a resident of Alcoa, Tennessee, recently, to the Collector, and was forwarded to the *Editor*. It reads as follows:—

> Recently while filling in the form for an automobile tourist permit, I left my pencil in the Customs House on the Canadian side at Niagara Falls. Later I discovered my loss and returned to the same office. The pencil could not be found at the time so I left a description of it and my name and address.
>
> Later I received the pencil, the package showing that it passed Customs at Bridge No. 3. I am therefore addressing this letter to that point hoping that it will reach the person responsible for mailing the pencil to me, as I want him to know that I greatly appreciate his courtesy and kindness. The pencil in question is not a very expensive one, but it was a gift to me. I mention this merely to explain why I am so glad to receive it.
>
> I wish to add a word of praise to your department for the courteous treatment extended to me at the time of my visit to Canada.

Old volumes of Customs records continue to find their way to the *Editor's* desk, the latest being a pebbled paper-bound ledger containing *General Instructions for Canal and Customs,* received from the Collector at St. Catharines, Ontario. The volume contains memoranda, instructions, etc., dated from 1856 to 1858, and signed by R. S. M. Bouchette, Commissioner of Customs. One item of interest picked at random, viz., *Instructions to Officers of the Preventive Service of the Customs,* reads in part as follows:—

> As a commissioned officer of Her Majesty's Customs, you are authorized to detain in her name, goods, wares or merchandise, vessels, boats, horses, cattle, carriages or other things liable to forfeiture under the Customs laws of this province.
>
> That part of the law having reference to the receiving or offering of fees or bribes, and the making of collusive seizures, you are required particularly to note, and to give to this Department immediate information of any attempted violation of the same.
>
> Great caution and prudence will be required on your part, in the selection of suitable persons to give you such information about the operation of smugglers, and in carefully concealing from the public the name of all informers.
>
> Additional caution and prudence will be required in acting upon information, sometimes given maliciously by parties against neighbours for some real or imaginary injury done to them; all such information should be cautiously received and acted upon with discretion.
>
> In your intercourse with parties knowingly engaged in smuggling, exercise forbearance under provocation, and show them, by your demeanour that you are disposed to be considerate in your intercourse with them, but firm in the performance of your duty in the prevention of smuggling.
>
> Discriminate between wilful and unintentional transgressions of the law, and while rigidly enforcing the law, avoid making frivolous and vexatious seizures.
>
> While you are expected to carry arms for defense solely, you will very seldom find it necessary to have recourse to them, the law by its penalties giving you a marked advantage over the smuggler who will often threaten that which he dare not carry into effect; at the same time convince the smuggler by your firm and determined bearing that you are prepared and ready for any emergency.
>
> The resident officers at the port to which you are attached are instructed to give you assistance upon all necessary occasions, and you will find it to be of advantage to yourself personally, as well as to your preventive duties, to cultivate a cordial and respectful understanding with them.

The place where glass was first manufactured is not known. However, there was glass-working in Egypt over 1,500 years before Christ. Christian glasses found in the Roman catacombs belong to the 4th century. From early times glass was made in England. In the 14th century some, at any rate, of the glass for the windows in St. Stephen's Chapel, Westminster, was of English manufacture but it was France that first developed large sheet plate glass in the 17th century.

Most of the finest glass in Canada is imported. The stained glass for memorial and other ornamental windows comes mainly from the United Kingdom, the large and small plate and the bent plate glass from the United

Kingdom, although there is also a large quantity of small plate glass from Belgium and other countries.

The bulk of the supply of common window glass comes from Belgium. We get eyeglasses from a number of countries, particularly the United States, France, United Kingdom and Germany, and some even from Hong Kong. That is not surprising as we are accustomed to think of Chinese sages as wearers of spectacles. We import glass eyes for humans from Germany and the United States.

BORDER PORTS REPORT HEAVY TOURIST TRAVEL

Number of Visitors Entering Shows Substantial Increase

Incoming automobile traffic at Niagara Falls showed a substantial increase over the Labour Day week-end. This illustration shows the Falls View bridge and the permit yard during the busiest period.

THE number of tourists visiting Canada from the United States by automobile this season has shown a decided advance over the corresponding period last year. The Labour Day week-end incoming travel was very heavy, particularly at the large border ports of entry such as Windsor, Fort Erie and Niagara Falls. This article has been prepared from information furnished by Collectors at international points.

At St. Stephen, N.B.

The majority of the visitors entering through the port of St. Stephen, New Brunswick, this past season, were intending to tour the country. That better times were returning was indicated also by the large proportion of new automobiles entering.

All previous tourist traffic records were exceeded this season when a total of 13,599 sixty-day touring permits and traveller's vehicle permits were issued from April 1 to September 10. This compares with 12,061 permits issued during the corresponding period of 1934 and 12,983 in 1931, the previous peak year. Touring permits issued for Canadian cars outwards during the respective periods numbered 3,117; 2,585; and 1,737; daily traffic handled totalled 274,167; 250,796; and 278,833.

Sixty-day touring permits together with traveller's vehicle permits issued over the

Labour Day week-end, August 31 to September 2, numbered 538 as against 500 issued over the same period last year. Daily traffic handled totalled 11,683 vehicles compared with 6,985 in 1934 and 10,990 in 1931.

At St. Leonard

The outport of St. Leonard, New Brunswick, issued 3,971 sixty-day touring permits from April 1 to September 15, this season, also 149 traveller's vehicle permits and 450 touring permits for Canadian cars outwards. During the above period 3,850 cars were entered for 48 hours or less. Local traffic included 30,823 United States vehicles inwards and 23,480 Canadian vehicles inwards.

At Philipsburg, P.Q.

Foreign automobiles entered under 60-day touring permits through the outport of Philipsburg, Quebec, between the dates April 1 and August 31, 1935, numbered 30,403, an increase of 4,639 over the same period last year. Foreign automobiles entered for periods up to 48 hours numbered 1,390, decrease 1,442. Canadian automobiles outwards under touring permits totalled 11,943, increase 1,523; outwards for periods up to 48 hours 2,955, increase 328.

Over the Labour Day week-end, August 31 to September 2, a total of 2,622 foreign cars entered under 60-day touring permits. This compares with 2,050 entered over Labour Day last year, an increase of 572. Canadian automobiles outwards under touring permits numbered 626, an increase of 48.

Large Increase at Rock Island

E. J. Struthers, Collector, states that the number of United States automobiles entered at the port of Rock Island, Quebec, during the present season is about 23 per cent higher than for 1934 and at least 48 per cent above the 1933 figures. During the month of August 7,378 foreign cars were entered under 60-day touring permits, 6,076 cars for periods up to 48 hours and 152 under traveller's vehicle permits. Canadian cars exported for touring purposes numbered 2,260.

On Saturday, August 31, and on Sunday, September 1, all time peaks for highway traffic through this port were recorded. Throughout the season tourist traffic has been well ahead of any of the past five years, Mr. Struthers states, and of a very good type. Most of the tourists expressed their intention of taking long trips in Canada, and cancelled touring permits have been returned to this office from ports of exit all the way from Yarmouth, N.S., to Rooseville, B.C. Forty of the forty-eight states of the Union were represented by cars entering on 60-day permits, also the District of Columbia and Newfoundland. The largest number of cars from any one state came from Massachusetts, a total of 2,322. Vermont, the neighbouring state at this point, contributed 1,581 cars, New York state 976 cars, New Hampshire 718 and Connecticut 566.

Totals for the 8 months period from January 1 to August 31, 1935, and for the same period of 1934, were:—United States automobiles inwards 52,041 (46,323), outwards 52,810 (48,175); Canadian automobiles inwards 28,862 (23,810), outwards 28,494 (23,342).

At Lacolle, P.Q.

The outport of Lacolle, Quebec, handled a total of 65,212 automobiles and other vehicles during the present tourist season up to August 31. This total was made up as follows: foreign automobiles entered under 60-day touring permits 12,020, under traveller's vehicle permits 294, for periods up to 48 hours 1,627; foreign cars out 25,895; Canadian cars in 10,020, out 13,914; other vehicles in 741, out 701.

Automobiles handled over the Labour Day week-end numbered 4,283. This compares with 4,194 handled in the same period last year.

At Trout River

Automobiles entered under 60-day touring permits through the port of Trout River, Quebec, during the eight months period, January 1 to August 31, 1935, numbered 7,168, cars entered for periods up to 48 hours, 5,282. Canadian cars reported out on touring permits numbered 4,783, reported out for periods up to 48 hours 3,256. The total number of automobiles entered was 20,715, the total number reported outwards 21,394. Over the Labour Day week-end this year 2,227 cars were handled against 1,936 in the corresponding period last year.

At Cantic, P.Q.

Many of the tourists entered through the outport of Cantic, Quebec, this season, gave their destination as the Gaspe, and expressed the intention of returning via the State of Maine, R. L. Derick, Sub-Collector, states. Also a large number of sportsmen were bound for the Quebec and New Brunswick hunting grounds.

Following is a summary covering traffic at this outport for the periods April 1 to August 31, 1935 and 1934:—foreign automobiles entered under 60-day touring permits 23,685 (21,078); foreign automobiles reported outwards 14,571 (13,306); foreign automobiles entered for periods up to 48 hours 1,281 (1,213); Canadian automobiles outwards on touring permits 6,489 (5,122); Canadian automobiles entered 8,894 (7,914).

During the Labour Day week-end, August 31 to September 3, inclusive, 1,859 foreign cars entered through Cantic and 1,162 were cleared outwards. Canadian cars inwards numbered 578, outwards 377.

At Cornwall

Sixty-day touring permits issued at the port of Cornwall, Ontario, between the dates April 1 and September 15, 1935, numbered 4,626, an increase of 44 per cent over the same period of last year, while traveller's vehicle permits numbered 286, an increase of 170 per cent. Cars entered for periods up to 48 hours totalled 4,693, an increase of one per cent. In all 20,720 automobiles entered through this port, of which number 9,605 were foreign and 11,115 Canadian. Canadian automobiles reported outwards on 60-day touring permits numbered 5,274 during the five and a half months period, a decrease of 25 per cent, while 5,848 Canadian cars reported outwards for periods up to 48 hours, an increase of 120 per cent. In all 21,155 automobiles reported outwards at this point. Of this number 10,033 cars were foreign and 11,122 were Canadian. The total traffic increase at Cornwall was 22 per cent over last year's figures.

Over the Labour Day week-end 2,074 automobiles were handled compared with 1,692 in the same period last year.

At Prescott

Sixty-day touring permits issued at the port of Prescott, Ontario, during the eight months period, January 1 to August 31, 1935, numbered 7,311; foreign cars entered for periods up to 48 hours 3,116; Canadian cars outwards for touring purposes 5,344.

Three hundred and fifty automobiles were entered under 60-day touring permits during the Labour Day week-end. This was a decrease of 50 compared with last year's figures. Cars entered for periods up to 48 hours numbered 159, an increase of 119. Canadian cars outwards on touring permits over the week-end totalled 201, an increase of 10.

At Brockville

Sixty-day touring permits issued at the port of Brockville, Ontario, covering the period from January 1 to September 4 this year, numbered 5,465, while automobiles entered for periods up to 48 hours totalled 1,360. Canadian cars reported outwards on touring permits totalled 2,074.

Eleven hundred cars were handled over the Labour Day week-end, August 31 to September 2, inclusive. This compares with 929 cars handled in the same period last year, an increase of 171.

Large Volume at Niagara Falls

Labour Day week-end traffic from August 31 to September 2, inclusive, through the port of Niagara Falls increased substantially this year over the corresponding period of 1934, as the following figures show:—foreign cars in 30,241, increase 8,136; out 22,940, increase 5,223: Canadian cars in 10,294, increase 5,693; out 8,201, increase 3,489; other vehicles in 527, decrease 246; out 599, decrease 257; passengers in 191,346, increase 56,920; out 186,985, increase 60,942: 60-day touring permits issued 8,049, increase 524: automobiles entered for periods up to 48 hours 22,190, increase 6,432: Canadian cars out on touring permits 1,937, decrease 340.

During the five months period, April 1 to August 31, 1935, foreign automobiles entered through this port numbered 357,853, foreign cars reported out 318,216; Canadian automobiles in 158,289, out 147,953; other vehicles in 16,201, out 16,589; passengers in 2,204,448, out 2,176,220. Automobiles entered under 60-day touring permits totalled 84,133, entered for periods up to 48 hours 272,948.

GAIN AT FORT ERIE

F. T. Pattison, Collector at Fort Erie, informs the REVIEW that over 10.000 automobiles from the State of Ohio were entered during July and August. Most of these were bound for the Ontario fishing districts.

The Labour Day week-end at the Peace Bridge, Fort Erie, was an exceedingly busy period. This illustration shows incoming automobiles on Labour Day.

Motor vehicles handled at the Peace Bridge and ferry at Fort Erie, between the dates April 1 and September 1, 1935, numbered 1,062,711. This total was made up as follows: foreign automobiles in 502,206, out 480,631; Canadian automobiles in 32,859, out 33.378; other vehicles in 6,869, out 6,768. Passengers in and out numbered 3,136,373; 60-day touring permits issued for foreign automobiles 91,038; permits issued for Canadian cars outwards for touring purposes 33,378; foreign automobiles entered for periods of 48 hours or less 409,117.

Over the Labour Day week-end a total of 40.693 automobiles was entered and cleared. This compares with 37,850 handled in the corresponding period last year, an increase of 2,843. Cars entered under 60-day permits in the respective periods numbered 8,839 (8,832), for periods up to 48 hours 9,920 (9,130); Canadian cars exported for touring purposes 1,376 (1,431).

LARGE VOLUME AT WINDSOR

Traffic via ferry, bridge and tunnel through the port of Windsor, Ontario, over the Labour Day week-end exceeded last year's figures by a substantial margin. Totals for the four-day period, August 30 to September 2, 1935, showing increases, were:—automobiles entered under 60-day touring permits 13,181, increase 3.294; entered for periods up to 48 hours 9,132, increase 2,810; Canadian automobiles exported for touring purposes 1,498, increase 270.

Traffic handled over the period from August 15 to September 13, this season, was as follows: automobiles entered under 60-day touring permits 41,669, under traveller's vehicle permits 372, commuters' automobiles entered under 60-day permits 837, automobiles entered for periods up to 48 hours 56,618, Canadian cars exported for touring purposes 4,700; total number of vehicles inwards 122,536, outwards 121,599.

AT WALKERVILLE

A total of 53,119 automobiles reported inwards through the outport of Walkerville, Ontario, between the dates April 1 and August 31, 1935. Of this number 7,608 automobiles entered under 60-day touring permits and 45,511 for periods of 48 hours or less. Automobiles outwards numbered 51,367. Canadian cars outwards on touring permits numbered 2,149. Passengers inwards numbered 169,392, outwards 159,722.

Traffic totals covering the Labour Day week-end this year and last were as follows: —automobiles in 1,865 (2,150), out 1,963 (2.285); passengers in 6,390 (7,502), out 5,129 (6,101); cars entered under 60-day touring permits 470 (488), entered for periods up to 48 hours 1,395 (1,406); Canadian cars leaving Canada for touring purposes 104 (90).

THROUGH SARNIA

Traffic handled through the port of Sarnia, Ontario, from January 1 to August 31, 1935, was as follows: automobiles entered under

60-day touring permits 30,794; under traveller's vehicle permits 302; for periods up to 48 hours 18,288; under 6-month bonds 14; Canadian automobiles exported on touring permits 6,701; total Canadian automobiles outwards 13,057, inwards 11,406; foreign automobiles outwards 45,534; other vehicles inwards 551, outwards 677.

Labour Day traffic covering the periods from August 30 to September 3, inclusive, 1935 and 1934, was as follows: foreign automobiles in 4,240, increase 774, out 4,794, increase 788; Canadian automobiles in 682, decrease 80, out 700, decrease 68; other vehicles in 30, increase 14, out 37 (37).

At Sault Ste. Marie

The port of Sault Ste. Marie, Ontario, reports increased tourist traffic for the period April 1 to August 31, this year, over the same period of 1934. Totals for this year, together with increases, were as follows:—foreign automobiles inwards under touring permits 5,717, increase 1,128; inwards for periods up to 48 hours 8,172, increase 1,769; other vehicles inwards 84, increase 56; foreign cars outwards 13,604, increase 3,534; other vehicles outwards 77, increase 51; Canadian cars outwards on touring permits 1,788, increase 368; Canadian cars outwards for periods up to 48 hours 3,770, increase 956; other Canadian vehicles outwards 287, increase 47; Canadian cars inwards 5,733, increase 1,758; other Canadian vehicles inwards 256, increase 52; passengers inwards 116,904, increase 20,579; passengers outwards 108,759, increase 17,935.

At Emerson, Man.

The following comparative statement of automobile traffic through the port of Emerson, Manitoba, from April 1 to August 31, 1935 and 1934, shows substantial gains at all points:—foreign automobiles entered on 60-day touring permits 7,178 (5,226), entered for periods of 48 hours or less 6,044 (4,290); Canadian cars outwards on touring permits 8,970 (6,872). During the Labour Day week-end 574 foreign cars reported inwards compared with 390 last year, and 833 Canadian cars reported outwards compared with 578 last year.

At North Portal, Sask.

Automobile tourist traffic through the port of North Portal, Saskatchewan, from April 1 to August 31, this season, was made up as follows:—foreign automobiles entered under 60-day touring permits 1,156, under traveller's vehicle permits 107, for periods of 48 hours or less 2,786, Canadian automobiles exported for touring purposes, 1,056, outwards local 4,136, Canadian automobiles inwards 5,228, foreign automobiles outwards 3,804, other vehicles inwards 2,190, outwards 2,190, passengers inwards 29,027, outwards 28,733.

Comparative figures covering Labour Day week-end travel through North Portal, this year and last, were: foreign cars entered under 60-day touring permits 25 (15), under traveller's vehicle permits 6 (nil), for periods of 48 hours or less 71 (61), Canadian cars exported for touring purposes 26 (35), outwards local 120 (88), Canadian cars inwards 160 (134), foreign cars outwards 103 (89), other vehicles inwards 44 (36), outwards 44 (36), passengers inwards 836 (572), outwards 787 (492).

Increase at Coutts

The outport of Coutts, Alberta, reports a 25 per cent increase in the number of 60-day touring permits issued up to August 31 this year compared with last, while the number of automobiles entered for periods up to 48 hours decreased slightly. During the past few years most of the tourists entering at this outport were going to visit relatives, but this season officers noticed that the bona-fide tourists are beginning to travel again, with the National Parks as their destination. A further increase in the number of tourists entering through Coutts is expected next year as the highway in the adjoining State leading to the border at this point has been oiled. Also a new Customs and Immigration building is in process of building at the boundary terminus.

Foreign cars entered under 60-day touring permits, January 1 to August 31, 1935, numbered 980, entered for periods up to 48 hours 7,774; Canadian cars exported for touring purposes 887, exported for periods up to 48 hours 11,895.

Totals covering traffic over the Labour Day week-ends, 1935 and 1934, were as follows: foreign cars entered under 60-day touring permits 3 (4), for periods up to 48 hours 41 (32); Canadian cars exported for touring purposes 14 (4), exported for periods up to 48 hours 58 (86).

In British Columbia

Traffic through the outports and preventive stations under the survey of the port of New Westminster, B.C., from January 1 to August 31, was heavier this year than last, especially the number of Canadian cars reporting outwards. Foreign cars inwards numbered 58,219, a slight increase compared with last year. Of this total 39,276 entered under 60-day touring permits and 18,932 for periods of 48 hours or less. Totals of foreign cars according to points of entrance were:—Aldergrove 5,659, Boundary Bay 6,240, Douglas 12,965, Huntingdon 6,969, Pacific Highway 26,377. Canadian cars outwards numbered 113,709, allotted as follows:—Aldergrove 3,915, Boundary Bay 22,962, Douglas 22,985, Huntingdon 12,198, Pacific Highway 51,649.

Over the Labour Day week-end there was an increase of 669 Canadian automobiles reported outwards, also a slight increase in foreign cars inwards. Foreign automobiles inwards numbered 2,275, made up as follows:—

Aldergrove 160, increase 18; Boundary Bay 117, decrease 2; Douglas 450, decrease 61; Huntingdon 261, decrease 92; Pacific Highway 1,287, increase 134.

Canadian automobiles outwards numbered 4,895.

NEWS AND COMMENT

Ottawa: The second annual competition of the National Revenue Golf Club was held on the Chaudiere course on September 21. The trophy donated by the Commissioners of Customs, Excise and Income Tax was won by J. H. Hector of the Excise Division, from a field of 45 entries, with a gross 86 and net 68. The ladies' first and second prizes were won by Miss Edith Strachan and Miss Frances Sharpe, both of the Income Tax Division, with net scores of 83 and 85.

E. B. Allan took the men's second prize with a gross 85, net 75. The two special prizes for the lowest scores on greens Nos. 13 and 9 went to Miss Kitty Byers and G. A. Reid, with scores of 3 and 4, respectively.

Some of the other scores, gross and net, are as follows: H. C. Hogarth, 93-81; F. Morin, 93-77; R. M. Baird 95-77; C. R. Morphy, 95-84; G. E. Booth, 96-82; G. D. Magee, 98-74; E. G. Holtby, 100-72; A. C. McGuirl, 100-70; J. E. York, 100-83; R. Swift, 102-72; W. F. Falkner, 103-84.

In the evening an enjoyable dinner and dance took place at the Club House, which was largely attended. Addresses were made by Mr. Scully, Mr. Sim and Mr. Elliott, and the prizes were presented by the latter. A vote of thanks to the Chairman, A. F. MacMillan, was felicitously proposed by Mr. Ide. The following committee had charge of arrangements:—R. M. Baird, W. F. Falkner, J. H. Hector, Miss Nell Maloney, Miss Mary Black, Miss E. Rheaume, Miss C. Robitaille.

All present at the happy family gathering expressed their appreciation of its success. The prizes won in the competition for the Nauman cup were presented also by Captain V. C. Nauman. This competition was played on the Glenlea golf course on September 7 and, from a field of 31 entries W. H. Beach captured the trophy with a gross 95, net 59. Ladies' honours went to Miss M. Black, with a gross 57, net 39 over the first nine holes. The special ladies' prize was won by Miss J. Tremblay on No. 3 green, and the men's special prize was won on the first green by C. T. Morphy.

After fifteen years service in the Laboratory Branch of the Department, Alonzo J. Klock has retired at the age of 65 years. Mr. Klock graduated in Chemistry from McGill University in 1892, receiving one of the first B.Sc. degrees conferred by that institution. For some years he did not practise his profession, but during the war he was appointed to the Laboratory of the Department of Public Works, and in 1920 was transferred to this Department as Assistant Chemist. In 1927 he was promoted to Chemist, and has since held that position.

To mark the occasion of his retirement his colleagues of the Laboratory Branch recently presented him with a fountain pen desk stand, suitably engraved. The Chief of the Laboratory in making the presentation spoke on behalf of all in appreciation of Mr. Klock's faithful service and expressed their hope that he would enjoy his retirement for many years to come.

David Muirhead, of the staff of the Ottawa District Income Tax Office, died on August 10, 1935. Mr. Muirhead entered the service soon after the passing of the Income Tax Act during the war, and was on the staff of the District Inspector. Deceased was born in Pittsburg, Pa., but was for years a resident of Renfrew. His death is deeply regretted by his confreres with whom he was very popular.

James Hoey, a highly respected retired officer of the Customs Statistical Branch at headquarters, died recently in his 85th year. Deceased entered the Customs service in 1906, retiring on superannuation in 1924. He was born in Glasgow, Scotland.

WINNIPEG: When Cyril Knowles, Special Investigator, visited Oklahoma and Texas some months ago, he mailed home two cotton bolls. In June of this year seeds from the two bolls were distributed. Some of them were planted in pots in the Customs-Examining warehouse. In the space of a few weeks the plants blossomed out and bolls are now forming. These plants have aroused considerable interest among local horticulturists.

HALIFAX: During the month of August, 1935, a total of 449 vessels, net registered tonnage 510,588, entered and cleared at the port of Halifax. This compares with 458 vessels, net registered tonnage 524,088, entered and cleared in August, 1934. Vessels engaged in the transoceanic service, entered and cleared, numbered 101 compared with 107; vessels engaged in the coastwise trade 348 as against 351. Cargo tonnage handled, inwards and outwards, amounted to 137,365 tons compared with 139,539 tons handled in August, 1934. Passengers landed and embarked numbered 7,245 compared with 1,888, and bags of mail handled totalled 421 compared with 738.

MONTREAL: International air traffic handled at the Customs Air Harbour, St. Hubert, Quebec, during the month of August, 1935, compared with August, 1934, was as follows:—

Aeroplanes inwards 55 (120), outwards 55 (117); passengers inwards 147 (243), outwards 183 (255); pieces of baggage examined inwards 163 (262), outwards 255 (287); bags of mail inwards 417, weight 6,420 pounds (432, weight 6,635 pounds), outwards 259, weight 6,591 pounds (293, weight 9,339 pounds); express parcels inwards 8 (nil), outwards nil; value of importations $80 (nil); tourist permits issued 2 (4); flights cancelled owing to weather conditions, nil.

Business transacted at the Customs express and postal branches, Montreal, during the month of August, 1935, compared with August, 1934, was as follows: express branch—collections $158,031 ($151,226), packages delivered 10,438 (9,714), entries received 2,089 (1,920); postal branch—collections $67,042 ($68,451), parcels received 23,209 (21,584), parcels cleared 22,730 (21,069), entries passed 1,655 (1,671).

TORONTO: Collections at the Customs express branch, Toronto, during the month of August last amounted to $188,903 compared with $182,520 collected in August, 1934. Packages received totalled 14,657 compared with 13,973, entries received 2,984 as against 2,840. At the Customs postal branch totals for the respective months were: collections $61,235 ($65,327), packages received 24,300 (24,987), packages delivered 21,591 (21,906), entries received 2,091 (2,179).

At the Leaside Customs Air Harbour 45 aeroplanes, inwards and outwards, reported in August. Of these 9 were Canadian and 36 were United States planes. Passengers carried numbered 55. During August, 1934, a total of 58 aeroplanes, carrying in all 56 passengers, was cleared through Customs.

QUESTION BOX AND LETTER BAG

The following questions have been received:—

(1) Will you define what the term "Customs House Broker" includes? Do such brokers' clerks require a licence?

(2) Who were the Deputy Ministers of Inland Revenue between 1869 and 1912?

(3) What action should be taken when books and other publications of a questionable character, but not already on the prohibited list, are received at a port or outport?

The answers are:—

(1) Vide Memo. 10 (revised), regulation 1, which reads:—

"The term 'Custom House Broker' shall be taken to include all persons, co-partnerships, associations and joint stock companies who transact Customs business at a Customs House in behalf of other persons generally."

(2) Reference to the old records of the Department shows:—Thomas Worthington, 1869-71; A. Brunel, 1872-81; E. Miall, 1881-01; W. J. Gerald, 1901-12.

(3) Vide instructions in Memo. 3, Series D. It does not follow that because a publication is not prohibited by official memorandum that importation is to be allowed. It may not have been examined previously. All imported publications concerning which doubt may exist are to be forwarded to the Department marked for the attention of the Examiner of Publications, and delivery withheld until a report is received thereon. This instruction should be followed carefully.

Suggests New Form

H. J. Soucy, of Clair, N.B., writes:—

Attached is a specimen form which could be used instead of the present B 16½ form. This form is larger than the old one and would give more space to enter several articles. As made up it would be easier to fill out without anybody being prone to overlook charges made on certain entries. It would be easier to check over by the checking clerks to detect errors. To prevent alterations it could be sewn on the outer edge, or it could be made of folded sheets with perforation to facilitate the separation of the different copies. Do you think that it would be more practical than the present form?

Form B 16½ Entry No ....
No..............................

CANADA
CUSTOMS—EXCISE

Check No.. .... Port of.. ....19....

Description of Goods	Item No	Value	Rate	Duty
Total..........				
Sales tax on..............................				
Excise tax on..				
Special Excise tax..				
Dumping Duty if any				

Total Charges... ....

The above mentioned goods were imported by me on this.................. day of ....19 .....
and the amount of ....was paid as charges.

.... *Importer*

Customs Stamp ....*Officer*

A Word of Appreciation

The *Editor* has received this letter from W. R. Bannerman, Collector at Brockville:—

Your article "Old St. Lawrence Sweeping to the Sea," in the September issue of the Review, was much appreciated by the staff, particularly that portion which dealt with traffic handled at this port.

It has meant much to the officers to learn in this manner that their efforts to please, while administering departmental regulations, received approval and, I might add, is a decided incentive to continue, and improve if possible, their friendly relations with the public with whom they come in contact in the discharge of their duties.

EXCISE EXAMINATIONS

In the September number a letter appeared written by an officer in Alberta, regarding Excise promotion examinations, and asking for suggestions concerning books which should be studied. The *Editor* suggested that some officer might indicate the text books which were found to be useful. A letter signed *A Confrere* has been received, with these suggestions:—

Get in touch with a confrere in charge of a large distillery, they always have notes on specific gravity.

Procure and study The Excise Act, Chapter 52, G. 249—G. 568—G. 255—G. 269—Circular 220C, 756C, 327C, 488C (and all supplements). Read The Food and Drug Act and the Special War Revenue Act, and Sikes Tables on Hydrometers. Study a good treatise on mensuration, I like *Todhunter's*. Visit a licensed factory and see the actual books, and how used. Ask the Excise Division for copies of the examination papers covering previous tests. Study and study and study.

JUST AMONG OURSELVES

SEPTEMBER-OCTOBER

ADDITIONS

QUEBEC

MONTREAL: J. E. L. Rathe, Office Boy.

ST. JOHNS (Cantic): J. G. H. Martin, Customs Excise Examiner.

ONTARIO

KINGSTON (Point Alexandria): G. D. Horne, Customs Excise Enforcement Officer.

TORONTO: Miss M. E. Kidd, Typist, Grade 2.

TORONTO (West Toronto): L. P. Williamson, Customs Truckman.

MANITOBA

WINNIPEG (Chesterfield Inlet, N.W.T.): Corp. W G. Kerr, Customs Excise Enforcement Officer.

SASKATCHEWAN

MOOSE JAW (Weyburn): James E. McRae, Customs Excise Examiner, Grade 1.

AUDIT

TORONTO: Edgar Campbell, Office Boy; Miss O. J. G. Evans, Stenographer, Grade 2.

HAMILTON: Percy Robinson, Excise Tax Auditor.

INVESTIGATION DRAWBACKS

HAMILTON: W. Breckin, Investigator of Drawback Claims.

WINDSOR: D. W. Clapper, Investigator of Drawback Claims; N. C. Lindsay, Investigator of Drawback Claims; M. J. Menzies, Investigator of Drawback Claims.

HAMILTON: D. G. Moore, Investigator of Drawback Claims.

MONTREAL: E. P. Williamson, Investigator of Drawback Claims.

DEDUCTIONS

NOVA SCOTIA

HALIFAX: G. B. Chisholm, Customs Excise Examiner (deceased); F. B. Stewart, Customs Truckman (superannuated).

QUEBEC

MONTREAL: J. A. Lamoureux, Special Exciseman, Grade 3 (superannuated).

ONTARIO

HAMILTON: Bernard Flynn, Express and Postal Computing Clerk (superannuated).

TORONTO: John Wild, Customs Excise Examiner (superannuated); E. L. Zoeger, Office Boy (resigned).

MANITOBA

WINNIPEG (Chesterfield Inlet, N.W.T.): Sergt. J. E. F. Wight, Customs Excise Enforcement Officer (transferred to Ottawa, R.C.M.P.).

AUDIT

HAMILTON: J. D. Donaldson, Excise Tax Auditor (resigned).

ADMINISTRATIVE

F. C. Ross, Principal Clerk (superannuated).

PROMOTIONS AND TRANSFERS

Archibald Crozier, from Customs Excise Examiner Victoria, B.C. to Sub-Collector of Customs and Excise, Grade 1 Outport, Port Alberni, B.C.

TRANSFERS

J. A. G. Parenteau, from Sub-Collector of Customs and Excise, Grade 1 Outport, Windsor Mills, Que. to Customs Excise Examiner, St. Johns, Que.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER, 1934 AND 1935

—	1934	1935	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	6,492,943 85	6,847,515 54		
Less Refunds and Drawbacks	719,094 92	705,068 19		
Net	5,773,848 93	6,142,447 35	368,598 42	
EXCISE TAXES	9,360,317 23	9,667,904 26		
Less Refunds and Drawbacks	198,411 27	229,353 31		
Net	9,161,905 96	9,438,550 95	276,644 99	
EXCISE DUTIES	4,158,546 58	3,944,341 70		
Less Refunds and Drawbacks	56,158 94	31,610 47		
Net	4,102,387 64	3,912,731 23		189,656 41
SUNDRY COLLECTIONS	58,878 37	44,397 08		
Less Refunds and Drawbacks	17 05	268 82		
Net	58,861 32	44,128 26		14,733 06
Net Totals	19,097,003 85	19,537,857 79	645,243 41	204,389 47
Net Increase			440,853 94	

TOTALS FOR SIX MONTHS

—	1934–35	1935–36	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	42,732,509 36	41,166,692 24		
Less Refunds and Drawbacks	3,933,460 09	4,560,895 54		
Net	38,799,049 27	36,605,796 70		2,193,252 57
EXCISE TAXES	54,870,509 36	52,982,612 67		
Less Refunds and Drawbacks	1,118,416 01	1,501,885 11		
Net	53,752,093 35	51,480,727 56		2,271,365 79
EXCISE DUTIES	22,484,441 79	23,584 847 98		
Less Refunds and Drawbacks	277,844 05	312,978 59		
Net	22,206,597 74	23,271,869 39	1,065,271 65	
SUNDRY COLLECTIONS	351,607 15	347,252 67		
Less Refunds and Drawbacks	39 35	5,923 07		
Net	351,567 80	341,329 60		10,238 20
Net Totals	115,109,308 16	111,699,723 25	1,065,271 65	4,474,856 56
Net Decrease				3,409,584 91

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF SEPTEMBER, 1934 AND SEPTEMBER, 1935

—	September 1934	September 1935	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,097,913 07	2,479,024 23		381,111 16

TOTAL FOR SIX MONTHS

—	1934–35	1935–36	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	47,301,458 17	63,767,436 42		16,465,978 25

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF SEPTEMBER: AND THE SIX MONTHS ENDED SEPTEMBER, 1934 AND 1935

		September, 1934		September, 1935	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			58,135,136		64,564,915
Total Exports (Foreign Produce)			679,567		1,587,227
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	17,588,359	15,322,967	17,272,672	14,669,993
Wheat flour	Brls.	369,320	1,452,148	395,640	1,489,257
Fish	Cwt.	278,698	2,326,178	277,700	2,591,100
Furs	$		938,618		720,041
Meats	Cwt.	89,545	1,217,375	101,246	1,462,078
Cheese	Cwt.	76,508	799,390	159,503	1,745,102
Planks and boards	M ft.	123,163	2,404,450	112,413	2,262,825
Wood pulp	Cwt.	1,024,471	2,123,673	1,112,670	2,221,163
Newsprint	Cwt.	3,815,886	6,569,041	4,178,239	7,173,542
Automobiles and parts	$		1,560,360		1,988,876
Copper, partially manufactured	Cwt.	252,626	1,823,897	343,390	2,562,640
Nickel, unmanufactured	$		1,933,045		3,676,004
Imports entered for consumption—Free goods			18,356,668		20,021,663
Imports entered for consumption—Dutiable goods			23,850,934		24,757,766
Total imports entered for consumption			42,207,602		44,779,429

		Six months ended September, 1934		Six months ended September, 1935	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			317,032,543		343,111,180
Total Exports (Foreign Produce)			3,638,720		6,557,685
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	86,295,058	68,936,609	71,640,907	59,005,180
Wheat flour	Brls.	2,452,847	8,832,624	2,257,123	8,556,324
Fish	Cwt.	1,251,183	11,135,219	1,253,887	10,980,576
Furs	$		4,926,218		4,902,184
Meats	Cwt.	746,263	10,839,036	766,842	11,417,859
Cheese	Cwt.	270,932	2,899,119	309,783	3,400,143
Planks and boards	M ft.	695,674	13,579,775	701,974	13,696,593
Wood pulp	Cwt.	5,926,980	12,444,221	6,357,802	13,426,673
Newsprint	Cwt.	23,376,963	39,983,645	25,505,179	43,484,631
Automobiles and parts	$		11,655,440		13,962,730
Copper, partially manufactured	Cwt.	1,517,710	11,565,376	2,015,902	14,545,754
Nickel, unmanufactured	$		15,175,341		18,484,916
Imports entered for consumption—Free goods			114,063,090		128,839,420
Imports entered for consumption—Dutiable goods			149,683,603		151,822,607
Total imports entered for consumption			263,746,693		280,662,027

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The National Revenue Review

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November, 1935

Vol. IX

No. 2

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

The Honourable J. L. **Ilsley**, K.C., Minister of National Revenue. The new Minister entered the House of Commons at the general election in 1926, and was re-elected in 1930 and 1935. His constituency is Digby-Annapolis-Kings, Nova Scotia.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. IX OTTAWA, NOVEMBER 1935 No. 2

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

Increased Income Tax Collections

INCOME Tax collections for the seven months of this fiscal year show a substantial increase over those of the corresponding period of 1934. Net collections were $65,959,551, compared with $49,546.835, an increase of $16,412,715. The Toronto district continues in the lead with $21.071,729, an increase of $6,114,400, the Montreal district retaining second place with $19,804,839, increase $4.664,597. Other districts showed substantial increases also for the seven months period. A detailed statement of collections by districts appears in this issue.

Tourist Travel Very Heavy

SEPTEMBER was a banner month for tourist travel at Niagara Falls. A total of 216,692 cars was handled, an increase of 16,983 compared with September, 1934. Passengers carried numbered 1,039,545, an increase of 94,559. Totals for the respective months in detail were: United States cars inwards 78,246 (77,293), outwards 73,761 (71,340); Canadian cars inwards 32.562 (25,483), outwards 32,123 (25,593); other vehicles inwards 3,515 (4,812), outwards 3,732 (4.990); passengers inwards 519,595 (471,729), outwards 519,950 (473,257); sixty-day touring permits issued 19,182 (19,845); traveller's vehicle permits 148 (161); permits issued for Canadian cars leaving Canada for touring purposes 7,165 (7,552); automobiles entered for periods of 48 hours or less 58,915 (57,369).

Busy at Port of Halifax

SHIPPING returns at the port of Halifax for the month of September last show a total of 492 vessels, net registered tonnage 436.578, entered and cleared. This compares with 461 vessels, net registered tonnage 650.622. entered and cleared in September, 1934. Vessels engaged in the transoceanic service, entered and cleared, numbered 136 as against 143. Cargo tonnage handled, inward and outward, amounted to 116,495 compared with 182,065 in September, 1934. Passengers landed and embarked totalled 2,792 compared with 6,207, and bags of mail handled 195 compared with 623.

Totals covering the nine months periods, January 1 to September 30, 1935 and 1934, were:—

Vessels entered and cleared 4,191 (3.854), cargo tonnage handled 1,611,538 (1,579,064), passengers landed and embarked 18,727 (22,420), bags of mail handled 67,544 (76,162).

Banner Days

ON October 3 of this year Customs-Excise revenue again exceeded the $4,000,000 mark. The receipts for that day were $4,096,536. On two previous occasions in recent years collections reached the four million dollar total; on June 5 last the receipts were $4,033,900, and on June 6, 1934, $4,011,289.

A Book of Instructions

COLLECTORS have received copies of the "Book of Instructions for Port Officers," compiled by the Department. It contains instructions for the guidance of port officers concerning administration which have been issued over a long period of years in the form of circulars and memoranda. While not complete, it was thought advisable to issue it now, supplementing it from time to time as the remaining memoranda are revised and consolidated. It is divided into sections,—

A—Miscellaneous matters affecting port administration; B—Personnel; C—Accounting; E—Tourist travel.

In the near future it is expected that a section will be issued dealing with Sampling, Gauging and Testing.

To avoid confusion with the Series " D " memoranda there will be no section " D " in the " Book of Instructions for Port Officers."

The revision and consolidation of the balance of the extant " B " memoranda, circulars and plain series memoranda are proceeding, and they will be superseded by " D " memoranda and supplements to the Book of Instructions until all instructions issued prior to the 1st of September, 1935, are transferred to the " D " series or the Book of Instructions for Port Officers. It will be necessary, therefore, to consult the old memoranda which have not yet been revised and consolidated.

The index covers the contents of the Book of Instructions to the 1st of September and also the " D " memoranda issued to that date, and all instructions and " D " memoranda issued after that date should be carefully indexed under the proper heads.

Owing to the limited number of copies of the Book of Instructions for Port Officers available it will not be possible to supply more than one copy to each port, outport and preventive station, with the exception of the larger ports where there is a surveyor or chief clerk, or both, in which case a copy will be supplied to each of these officers in addition to the Collector.

Exempt from Sales Tax

AN official Circular issued to Collectors, dated October 16, 1935, signed by D. Sim, Commissioner of Excise, reads as follows:—

Fire brick, when for use exclusively in the construction or repair of a furnace, kiln or other equipment in a manufacturing establishment, may be considered as exempt from consumption or sales tax, whether entitled to entry under Tariff Items 281, 281a or 282. The exemption is entirely conditional on use, as mentioned above.

Exports of Farm Implements

THE export of farm implements rose from $187,870 in August, 1934 to $507,452 in August this year. The United States was the leading customer, taking farm implements to the value of $236,812. Reapers and threshers were large items with a value of $58,283; cultivators $18,828; ploughs and parts $88,376; harvesters and binders $28,211.

Increased Excise Duty Collections

THERE were increased excise duty collections on potable and non potable spirits, malt, cigars, cigarettes and manufactured tobacco in September last, compared with September, 1934. The comparative tables are:—

Comparative statement of excise duty collections during the months of September, 1934, and September, 1935:—

September, 1935, spirits potable, $544,468; September, 1934, $515,701. September, 1935, spirits, non potable, $86,880; September, 1934, $78,118. September, 1935, malt, $589,755; September, 1934, $547,467. September, 1935, cigars, $34,072; September, 1934, $30,123. September, 1935, cigarettes, $1,945,972; September, 1934, $1,719,793. September, 1935, manufactured tobacco, $388,850; September, 1934, $382,624. September, 1935, foreign raw leaf tobacco, $247,294; September, 1934, $312,846. September, 1935, beer, $36,048; September, 1934, $321,645. September, 1935, licences, $479; September, 1934, $152. September, 1935, validation fee, $32,916; September, 1934, $36,873. September, 1935, malt syrup, $13,524; September, 1934, $20,505. September, 1935, total, $3,920,263; September, 1934, $3,965,851.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of September, 1934, and September, 1935:—

September, 1935, tobacco, cut, 1,557,787 pounds; September, 1934, 1,514,766 pounds. September, 1935, tobacco, plug, 317,774 pounds; September, 1934, 329,761 pounds. September, 1935, cigarettes, number 486,470,185; September, 1934, 429,921,795. September, 1935, cigars, number 11,504,975; September, 1934, 9,890,762. September, 1935, snuff, 68,061 pounds; September, 1934, 67,601 pounds. September, 1935, foreign raw leaf tobacco, 610,444 pounds; September, 1934, 774,128 pounds.

Departmental Rulings

IRON or steel pipe lined with rubber. Tariff item 397 (*d*).

In view of lack of uniformity at various Customs Ports in connection with the entry of text books and library books under tariff item 175, certificates in the following forms may be accepted, until otherwise determined:—

Text Books.—In cases where a copy of the curriculum of the institution in which the imported books are listed as text books is not exhibited to the Customs Officer, or in the event of there being no printed curriculum, a certificate from a competent official of the university, college or school, in the following form, may be accepted:—

"I hereby certify that the books listed by titles hereunder are on the list of books included and used as text-books in the curriculum of..
(Name of university, college or school)
and are not merely books listed as for reference purposes.

....
(Name and title of official)

Dated at...............................
.......................19..................."

Books for Libraries.—A certificate in the following form, signed by a proper library official, covering all library books entered under tariff item 175, is required to be furnished to the Customs officer at the time of entry:—

"The books listed by the titles hereunder, covered by Entry No.........dated...................., are to be placed in and form part of the..library, located at.., and are the property of the organized authorities of such library and not the property of individuals.

....
(Librarian or officer in charge of library.)

Dated at...............................
................19..............."

Other Days, Other Customs

TO the *Editor's* desk came recently a Canadian Customs tariff of 1856 and it proved to be interesting reading. These faded old leaves told a story of days and fashions that are no more. The little volume was *arranged by John Cameron, First Clerk, Custom House, Toronto.* It contains besides the Canadian tariff, the United States tariff of 1846 printed side by side with the Canadian, also information covering Right of Property in British Vessels; Reciprocal Free Trade with British North American Provinces; Reciprocity with the United States; Allowance for Tare; Regulations for Refining Sugar in Bond; Discount for Cash. It was printed by *John Blackburn, Printer, City Steam Press, 63 Yonge Street, Toronto.*

Under the heading "Customs Department of Canada" occur the following names: The Honourable William Cayley, M.P.P., Inspector General; R. S. M. Bouchette, Commissioner of Customs; Thomas Worthington, Inspector of Ports, Canada West; Matthew Ryan, Inspector of Ports, Canada East.

Ninety-one ports and nineteen outports are listed, many of which have long since either been changed in name or have been dropped from the list. Bytown, which was shortly to be known as Ottawa, is listed among the ports, with such names as Bayfield, Beauce, Bruce, Cramahe, Credit, Darlington, Dover, Grafton, Hope, Hemmingford, L'Isle Vert, Matilda, Maria Town, Milford, Port Robinson, Potton, Riviere-aux-Raisins, Rowan, Russeltown, Saugeen, Stanstead, Stamford, Wellington Square.

Some strange commodities were handled in the daily run. Cravat stiffeners, false collars (the companion of the false shirt front or "dickey" worn on Sundays) wooden clogs, macassar oil, daggers, dirks, cutlasses, stilettoes, sword-canes, pistols, reindeer tongues, elephants' teeth, opium were all on the active list. Bottled gin was entered free, while whiskey paid duty of 7½ pence a gallon. Muskets and flasks paid 15 per cent duty. These flasks were of copper or brass and evidently were not intended for liquids, but for gunpowder.

The preface to the old tariff gives an interesting glimpse of Customs activities of those bygone days. It reads in part:—

> In consequence of the recent changes in the Customs Tariff, the mercantile community have been frequently at a loss to ascertain the exact rate of duties chargeable on the different kinds of goods imported into the Province.
>
> The only correct copy of the Tariff available—with the exception of the one in pamphlet form, published under the authority of the Commissioner of Customs for the use of the Department—was that published in the newspapers, at the time the changes were ratified by the Legislature, and those business men who had not taken the precaution to cut the details from the newspapers of the day, and preserve them for future reference, have been considerably at a loss in regard to the rate of duties. Having for some years witnessed this difficulty—a difficulty very much increased since the passing of the Reciprocity Treaty with the United States—and seeing no way by which it could be remedied efficiently, unless by the voluntary effort of some one conversant with the details of the Custom House, I determined, although at great inconvenience to myself, to supply the deficiency.
>
> Since the passing of the Reciprocity Treaty, several who have not taken the trouble to ascertain its extent, have expressed astonishment and indignation on being charged duty on importations from the United States, they being under the impression that "Reciprocity" meant "free trade in everything" between the United States and Canada. To obviate any further difficulty of this nature, I have given under a separate head, all the articles affected by the Treaty, and have also marked in the American Tariff, the changes made by said Treaty.

Wheat and Flour Exports to United Kingdom

THE total export of wheat during September, 1935, showed little change from the same month in 1934, being 17,272,672 bushels worth $14,669,993 as against 17,588,359 bushels at $15,322,967. The export to the United Kingdom amounted to 10,121,877 bushels, and to the United States 5,824,854. Wheat flour exports amounted to 395,640 barrels of the value of $1,489,257 in September as compared with 369,320 at $1,452,148 in September, 1934. The United Kingdom took wheat flour from Canada to the amount of 182,211 barrels.

Trade of Canada

THE total trade of Canada during September, 1935, amounted to $110,841,000 compared with $101,022,000 in September, 1934, and $97,027,000 in September, 1933, the gain over last year being $9,819,000 or 9·7 per cent and the gain over two years ago being $13,814,000 or 14·2 per cent. The total trade during the twelve months ending September amounted to $1.235,789,000 compared with $1,135,502,000 in the previous twelve months and $895,978,000 two years ago, the gain over last year being $100,287,000 or 8·8 per cent and the gain over two years ago being $339,811,000 or 37·9 per cent.

Export Clearances of Wheat

EXPORT clearances of wheat during the week ending October 18 amounted to 2,045,111 bushels as compared with 2,599,319 in the previous week and 2,675,705 in the week of October 19 last year. Clearances by ports follow, with last year's figures in brackets: Montreal 1,201,578 (543,976); Vancouver-New Westminster 536,533 (1,745,729); United States ports 307,000 (386,000). Crop year to date: Montreal 12,981,125 (10,339,208); Vancouver-New Westminster 4,417,232 (9,411.326); United States ports 3,295,000 (7,981,000); Churchill 2,407,000 (4,049,877); Sorel 1.927,753 (1,767,093); Quebec 88,371 (1,078,360); total 25,119,481 (34,626,864).

Canadian wheat in store on October 18 amounted to 261,509,251 bushels as against 245,533.971 on October 19, 1934. Canadian wheat in the United States amounted to 27,723,124 bushels compared with 17,771,567 a year ago. United States wheat in Canada amounted to two bushels, the same as last year. Wheat in transit on the Lakes is reported as 5,442,809 bushels.

Canal Traffic in September

DUE largely to a heavy movement of iron ore, total traffic through the Sault Ste. Marie canals, United States and Canadian locks, increased from 6,145,424 tons in September, 1934, to 7,147.840 in September, 1935. Iron ore increased from 3,508,432 tons to 4,924,256, but wheat declined from 26,226,593 bushels to 20,996,457 and soft coal upbound from 1,321,950 tons to 994,993.

Total traffic using the Welland Ship canal increased from 1,170,086 tons last year to 1,179.518. Wheat was heavier by 66,306 tons, or 2,210,200 bushels, and all other grains showed smaller increases. Down bound coke declined from 48,554 tons and total iron ore was lighter by 20,842.

Total traffic through the St. Lawrence canals amounted to 982,783 tons as against 924,103 last year. Wheat increased by 34,055 tons, or 1,135,270 bushels, and corn increased by 16,768 tons, but barley decreased by 14,324 tons. Gasoline was heavier than in 1934 by 16,544 tons, hard coal by 42.545, iron ore by 18,888, and sand, gravel and stone by 20,035, but soft coal decreased by 30,745, pulpwood by 20,831 and petroleum and other oils by 29,234.

Gold Production Up

GOLD production in August last set up a new high monthly record. The output was 29,361 ounces, as against 285,372 in July and 265,540 in August, 1934. The following was the production by provinces with the July figures in brackets: Ontario 193,266 (187,907) ounces, Quebec 41,790 (40,236), British Columbia 38,459 (38,734), Manitoba and Saskatchewan 12,965 which was an increase of 11·4 per cent over July, Yukon alluvial 7,208 (4,814), Nova Scotia 660 (2,033).

* * HERE AND THERE * *

Now the days are getting colder it is interesting to note that the occupation of an Excise officer in an Ontario constituency was given on the voters list as *ex-iceman*. That is almost as quaint as the letters addressed to the *Commissioner of Excess* and the *Commissioner of Costumes* received in the Department some time ago.

Red tape plays a very useful part in governmental activities. The *Editor* came upon some information recently which showed that the United States government, for instance, uses over 300,000 yards of red tape each year. Recently the Veterans Bureau in Washington announced that by refiling its documents it had eliminated 200 miles of red tape from its files. The tape is used, of course, to tie up government documents, as it will not cut into paper as rubber bands might. No one knows why the tape must be red. It is a custom that goes back to the law offices of the seventeenth century and perhaps before, and the use of the term as a symbol of alleged bureaucratic delay is almost as old. Law offices used to be consistent users, but new filing systems have cut down the use. Notaries still use it, but by far the greatest use to-day for red tape is for tying up bunches of celery and asparagus. Large quantities are used each year for this purpose.

Canada's principal fruit is the apple, particularly important not only on the score of quantity, but for the fine quality produced. The apple orchards of Canada are located mainly in the Annapolis Valley in Nova Scotia, the Saint John Valley in New Brunswick, large districts in Southern Quebec and Ontario, and the warm interior valleys of British Columbia.

Apple growing in Canada dates back to the early pioneer days. History records the establishment of apple and pear orchards in the first settlements of Nova Scotia over 300 years ago by the French settlers, and the Annapolis Valley has for generations been one of the most widely-known apple-producing sections in North America. In the province of Quebec there are records of apples growing 300 years ago. In Ontario the first apple trees were planted about 1760, and in British Columbia about 1850.

Apple production in Canada during 1935 showed improvement over the preceding year. Preliminary estimates place the crop at 4,073,926 barrels compared with 3,891,000 barrels in 1934 and 5,473,233 barrels in 1933.

The total mileage of surfaced roads reported for 1934 was 93,642 miles, over half of which was in Ontario. The mileage of unimproved and improved earth roads was 315,627 miles, making a total of 409,269 miles of rural roads in Canada. These are exclusive of the streets in cities, towns and incorporated villages. Over 90 per cent of the surfaced mileage was gravel and only in Ontario was there any extensive mileage of portland cement concrete roads and in Ontario, Quebec and British Columbia, a large mileage of bituminous surfaced roads.

Total expenditures for construction and maintenance for roads, bridges and ferries amounted to $67,026,260, an increase of $26,521,206, or 65 per cent over total expenditures of $40,505,054 for 1933. Expenditures in Ontario amounted to $42,947,299, Quebec $10,802,336, Nova Scotia $3,148,175, Saskatchewan $2,749,190, New Brunswick $2,252,310, Alberta $1,922,977, British Columbia $1,921,098, Manitoba $721,685 and Prince Edward Island $561,190.

During the winter approximately 10,130 miles of highway were kept open for traffic by the snow being ploughed off the road when removal was necessary and the cost of such snow ploughing and of sanding icy roads was $581,008. The greater part of this expenditure was in Ontario where 3,256 miles of road were thus maintained at a cost of $339,501.

MUCH ACTIVITY AT THREE LARGE OCEAN PORTS

Glimpse of Business Covering Six Months of Year

THE following article dealing with the shipping season and other activities at the ports of Montreal, Quebec and Vancouver, is based on information furnished by Collectors. It gives also a summarized statement of Customs-Excise business at these ports for the first half of this fiscal year.

A glimpse of the busy harbour of Vancouver. This illustration shows four ocean steamships at the Ballantyne pier.

MORE SHIPS AT MONTREAL

The busy port of Montreal showed gains in most branches of port activities for the first half of the present fiscal year compared with that of 1934-35. Ships entered from sea in the respective periods numbered 799 (743), ships cleared for sea 638 (604); ships entered coastwise 920 (908), cleared coastwise 1,117 (1,072). Grain receipts amounted to 42,852,149 bushels (38,400,591 bushels), grain deliveries 38,651,867 bushels (36,796,930 bushels). Customs-Excise revenue collected in the six-months period amounted to $41,452,221 compared with $42,915,346, a difference of $1,463,125.

Business transacted at the Customs postal branch in the respective periods was as follows:—collections $380,960 ($376,655), parcels received 133,968 (136,725), parcels cleared 130,979 (133,731), entries passed 10,086 (10,102). At the Customs express branch collections totalled $878,658 compared with $889,881, packages 59,189 compared with 57,266, entries 11,903 as against 10,516.

BUSY AT QUEBEC

Vessels reported inwards from sea at the port of Quebec during the first six months of the present fiscal year, April 1 to September 30, numbered 242; vessels reported outwards for sea 227; vessels inwards coastwise 1,896, outwards coastwise 1,911; inwards rivers and lakes 8, outwards rivers and lakes 37. Passengers landed at Quebec, not including passengers on tourist vessels, totalled 9,873. This compared with 8,138 landed in the same period of 1934, an increase of 1,735. These respective totals were made up as follows:—Saloon class passengers 2,202 (2,147), second cabin 1,378 (1,085), third cabin 2,944 (2,252), tourist class 3,349 (2,654). The total number of passengers arrived at Quebec by transatlantic liners during the first half of this fiscal year was 38,180. Of this total 2,972 were children under 14 years of age.

Baggage from ocean vessels in the six months periods this year and last numbered 29,496 pieces as against 22,607 pieces, an increase of 6,889 pieces. These totals comprised the following:—pieces of baggage examined 26,019 (20,066), in bond to points in Canada 548 (557), in bond to points in the United States 2,598 (1,751), in bond via express 331 (233). Duty collected amounted to $9,164 compared with $8,527 last year.

Further totals covering activities at the Customs shipping office for the period under review were:—aircraft from the United States via Canadian ports inwards 10, outwards 9; from the United States direct inwards 11, outwards 12; export entries 2,910; in transitu entries for export 222.

Revenue Collections

Customs-Excise revenue collected at Quebec during the six months ended September 30, 1935, amounted to $2,064,019, made up as follows: import duty $432,613, sales tax on imports $99,155, Excise tax on imports $72,587, Excise taxes $675,741, Excise duty $781,190, sundry collections $2,732. Customs entries numbered 10,982, Excise tax entries 3,715, Excise duty entries 1,420.

Comparative totals covering business transacted at the Customs express branch, Quebec, April 1 to September 30, 1935 and 1934, were:—collections $25,028 ($31,230), entries received 687 (647), manifests issued 74 (41). At the Customs postal branch collections totalled $19,159 compared with $18,488, entries received 1,129 compared with 795.

ACTIVE AT VANCOUVER

The port of Vancouver was very active during the first half of this fiscal year, April 1 to September 30, as the following survey covering its activities for that period indicates. This port has a romantic history dating from 1792 when Captain George Vancouver, R.N., first explored its harbour. For many years from its inception this isolated outpost had no economic importance. With the completion of the Canadian Pacific Railway in 1886, however, it immediately sprang into prominence as a great future seaport. Another event of outstanding importance to Vancouver was the completion of the Panama Canal in 1914, the effect of which is shown in the fact that to-day over 52 per cent of deepsea vessels leaving Vancouver pass through this canal. Vancouver harbour is one of the largest natural harbours in the world, comprising a total area of over 48 square miles and with a total shoreline of 98 miles.

Shipping for Six Months

Shipping returns covering the six months period, April 1 to September 30, 1935, give a total of 418 foreign vessels entered and 394 cleared; vessels entered coastwise 7,198 and cleared coastwise 7,433. Foreign aircraft reported inwards numbered 256, the same number reporting outwards. Canadian aeroplanes inwards numbered 10, outwards 9; Canadian seaplanes inwards 6, outwards 6; passengers entered by aircraft 917; passengers' baggage entered by aircraft 1,464 pieces; express baggage entered by aircraft 110 pieces; express baggage cleared by aircraft 21 pieces; foreign automobiles inwards 123, outwards 143; Canadian automobiles inwards 50, outwards 38.

The examining staff issued 14,118 freight manifests during the six months period and 534 express manifests. Pieces of baggage received totalled 66,372; pieces of baggage examined and released 52,593, forwarded in bond 12,927 pieces. Small collections amounted to $6,659.

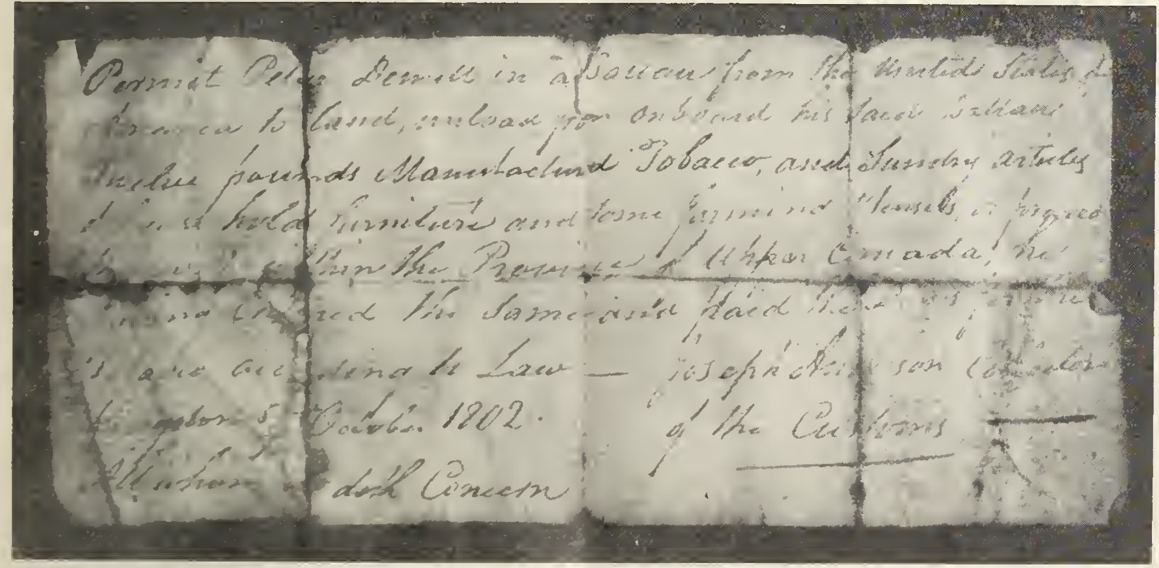
Customs-Excise Revenue

Customs-Excise revenue collected at Vancouver in the period under review amounted to $6,129,827. This compares with $6,321,751 collected in the same period last year and $5,506,488 in 1933-34. Receipts in detail were: Import duty $2,909,133, Sales tax on imports $600,770, Excise tax on imports $359,934, Excise taxes $1,921,204, Excise duty $327,356, sundry collections $11,429. Import entries numbered 44,725, Excise duty entries 1,979, Excise tax cash book entries 6,473.

Substantial gains were made in the half-year period this year compared with the first six months of 1934-35 at both the Customs postal and express branches as the following comparative figures show: postal branch—collections $112,957 ($103,406), packages received 62,630 (53,956): express branch—collections $113,913 ($106,303), packages received 18,546 (15,000). Entries received at the respective branches totalled 3,869 and 2,471.

The first airmail service, direct from Vancouver connecting with other airmail lines operating out of Seattle and giving through airmail connection from Vancouver to all points in the United States and Eastern Canada was inaugurated October 1, 1935.

A RELIC OF YEARS THAT ARE DEAD



Permit Peter Dewitt in a [illegible] from the United States to
[illegible] to land, unload [illegible] on board his [illegible] [illegible]
Twelve pounds Manufactured Tobacco, and Sundry articles
[illegible] household furniture and some farming utensils [illegible]
[illegible] within the Province of Upper Canada, he
[illegible] and the same and paid [illegible]
[illegible] according to Law — Joseph Anderson Collector
Kingston 5 October 1802. of the Customs
[illegible] [illegible]

Here is an interesting relic of the past. It is a reproduction of a Customs permit issued in Kingston in October, 1802. The *Editor* received the following letter from R. W. Abraham, Collector at Picton, Ontario:—

> Having read in the *Picton Times* of an old Customs permit which was in the possession of Mr. Wm. Bowerman of Bethel, Prince Edward County, I got in touch with the owner and secured a view of the permit. Dr. Strothers, a gentleman who is interested in old documents relating to this part of Canada, managed to get a photograph taken of the original permit, and kindly loaned the same to me in order that I might forward it to you. It would be interesting to learn whether or not the Joseph Anderson mentioned in the permit was the first Collector of Customs at Kingston. Have you any information on the subject?

Editor's Note.—The *Editor* has tried to ascertain if Joseph Anderson, mentioned in the permit, was the first Collector of Customs at Kingston. He has not been successful, but an old establishment book in his possession, which goes back to 1828, shows that on June 24 of that year Thomas Kirkpatrick, age 45, was appointed Collector at Kingston. He was possibly the successor of Mr. Anderson.

TOURISTS' OUTFITS AND TRAVELLERS' BAGGAGE

The Department has issued to Collectors the following consolidation of regulations relating to the temporary admission of tourists' outfits and travellers' baggage:—

Tourists' Outfits

1. *Temporary admission.*—Persons visiting Canada for a limited period of time, for health or pleasure, may bring with them such articles of tourists' outfits or sportsmen's equipment as they may require while in Canada for their own use and not for gain or hire, upon reporting same to the Customs Officer at the Canadian frontier port of entry, subject to the following provisions:—

(*a*) Boats (portable), Canoes, Outboard Motors, Tents, Camp Equipment, Radios, Phonographs, Musical Instruments, Guns, Rifles (not including revolvers or pistols), Fishing Tackle, Golf Clubs, Tennis Racquets, Cameras (still and motion picture, as well as a reasonable quantity of film for use therein), and Typewriters, previously used by a tourist and imported by him for his personal use and actually in his possession at the time of his arrival in Canada, as well as dogs and other animals and birds imported by tourists solely for hunting purposes or as domestic pets, may be admitted without deposit. The articles are required to be reported on Form E-29, with full particulars such as description, value and the amount of duty and taxes properly payable thereon, for purposes of identification on report outwards under Customs supervision within six months. Form E-29 shall not be required, however, in respect of articles specified in this subsection brought in by a tourist arriving by highway who obtains a permit on Form E-50 for his automobile, in which case particulars of such articles as are exempt from deposit requirements shall be noted on the face of the E-50 permit.

(*b*) Household furniture and other effects, brought in by a non-resident for the temporary equipment of a summer residence and to be exported within the season, and other unspecified articles, including revolvers and pistols, may be admitted after report on Form E-29, upon the Collector being furnished with a cash deposit of a sum equivalent to the duty and taxes payable thereon, the deposit to be subject to refund if the articles be identified and exported at the Customs port where reported inwards, or at another port, within eight months from time of entry.

Note.—While ammunition, gasoline and motor oil, foodstuffs and other consumable supplies imported into Canada for consumption therein are ordinarily subject to duty and taxes without provision for refund should the whole or a portion thereof be exported, the department will not object to the importation without duty or deposit of small or reasonable quantities solely for the use of bona fide tourists or temporary visitors. Fifty rounds of ammunition, gasoline and oil sufficient for 300 miles travel by automobile and one or two days' food supply for the tourist's party, are regarded as "small or reasonable quantities." The above provision does not apply to residents of Canada but to tourists or temporary visitors only.

Tourists or non-residents visiting Canada carrying firearms should bear in mind that guns and rifles for sporting purposes are admissable without a special Customs Importation Permit, but a Police Permit, obtainable from the Department of the Attorney-General of the province concerned, will be required to carry same in the Dominion. Both these forms of permit are necessary, however, in respect of revolvers or pistols, the Customs Importation Permit being furnished by the Department at Ottawa, and then only after the Police Permit has been obtained. Automatic pistols are absolutely prohibited importation.

Travellers' Baggage

2. *General Provisions.*—Wearing apparel, articles of personal adornment, toilet articles and similar personal effects of persons arriving in Canada may be passed free, without entry at Customs, as travellers' baggage, under the provisions of the Customs Tariff, but this provision shall include only such articles as actually accompany and are in the use of and as are necessary and appropriate for the wear and use of such persons for the immediate purpose of the journey and present comfort and convenience, and shall not be held to apply to merchandise or articles intended for other persons or for sale. *Merchandise for sale, when brought into Canada as baggage, is subject to duty and to entry at Customs in the same manner as goods imported by freight or express.*

3. *Cigars and Cigarettes in Personal Baggage of Non-Residents.*—Fifty cigars or less and two hundred cigarettes or less, in open packages, or in cartons, found in the baggage of a traveller not being a resident of Canada, may be delivered free of duty.

4. *Tools of Trade.*—Usual tools of trade, occupation or employment of a workman, previously used by him, if imported for his personal use and actually in his possession at the time of his arrival in Canada may be admitted free as Travellers' Baggage.

Note.—This section may be held to include typewriters and stenotype machines brought in by nonresidents for temporary use.

5. *Still picture cameras* (including a reasonable supply of positive film therefor), imported by nonresidents, for use in taking pictures of Canadian industrial, commercial or other activities, may be admitted on deposit of a sum equivalent to the duty and taxes ordinarily payable thereon, subject to refund if the camera and all pictures taken thereby, positive or negative, be exported under customs supervision within thirty days from the date of importation.

* * NEWS AND COMMENT * *

Ottawa: A valued and efficient officer, Mary Helen Beard of the Excise Tax Branch at headquarters, died recently in her 60th year. Deceased entered the Government service in 1906 when appointed Assistant Private Secretary to the then Minister of Inland Revenue, and during her 30 years service filled various positions of responsibility. She was appointed Senior Clerk in 1919 and was promoted to Principal Clerk in 1920.

Born at Oakville, Ont., Miss Beard was a daughter of the late Capt. and Mrs. J. T. Beard. Her father was one of the old-time captains on a Great Lakes steamer, of which he was also the owner many years ago, and the family were well known in St. Catharines, where Miss Beard spent the early part of her life. She was widely respected throughout the service, and her death is deeply regretted by her co-workers and many friends.

The death occurred recently in Toronto of Joseph William Harper, Assistant Inspector of Customs, who was attached to the staff of the Chief Inspector at headquarters. Deceased was first employed as an Acting Preventive Officer at Toronto, and in 1919 was transferred to the Chief Inspector's staff, being promoted two years later to the rank of Assistant Inspector of Customs. In 1924 the late Mr. Harper acted as Collector of Customs at Oshawa for several months. He was an experienced and capable officer, and his death at the early age of forty-three years is much regretted by his friends and former colleagues.

Noyan, Quebec: United States automobiles entered through the outport of Noyan in the six months period, April 1 to September 30, 1935, numbered 9.310, made up of 7,613 entered under 60-day touring permits and 1,697 entered for periods up to 48 hours. During the corresponding period last year 6,448 United States cars entered, made up of 5.221 under 60-day permits and 1,227 for periods up to 48 hours. Canadian cars outwards during the respective periods numbered 2,529 and 1,867.

Over the Labour Day week-end, August 31 to September 3, a total of 1,170 cars was handled. This compares with 935 cars handled over the same period last year.

Montreal: Business handled at the Customs Air Harbour at St. Hubert, Quebec, during the month of September last, together with totals covering business transacted in September, 1934, in brackets, was as follows:—

Aeroplanes inwards 56 (62), outwards 54 (62); passengers inwards 105 (114), outwards 124 (130); pieces of baggage examined inwards 137 (142), outwards 175 (156); bags of mail inwards 361, weight 5,259 pounds (333, weight 5,210 pounds), outwards 204, weight 5,033 pounds (205, weight 5,703 pounds); express parcels inwards 8 (nil), outwards nil; value of importations $1,656 ($102); tourist permits issued 5 (7); flights cancelled owing to weather conditions inwards 1 (7), outwards 2 (5).

Revenue collected at the Customs express branch, Montreal, in September last amounted to $163,772 compared with $147,657 collected in September, 1934, an increase of $16,115. Packages delivered numbered 10,240 compared with 10,211, entries received 2,061 as against 1,806. At the Customs postal branch totals covering the respective months were:—collections $63,112 ($65,792), parcels received 22,412 (22,074), parcels cleared 21,958 (21,640), entries passed 2,666 (1,582).

Toronto: Gains were made at all points at both the Customs express and Customs postal branches, Toronto, during the month of September last compared with September, 1934, as the following figures covering the respective periods show: express branch—collections $196,358 ($196,073), packages received 15,080 (14,119), entries received 3,043 (2,831): postal branch—collections $70,527 ($62,450), packages received 25,944 (23,703), packages delivered 21,936 (21,209), entries received 2,211 (2,069).

Fifty-three aeroplanes, inwards and outwards, carrying a total of 48 passengers, reported through the Leaside Customs Air Harbour during September. This compares with 14 aeroplanes and a total of 8 passengers reported in September, 1934. Thirty of the aeroplanes entered and cleared in September this year were United States aircraft and 23 Canadian.

✳ QUESTION BOX AND LETTER BAG ✳

These questions have been received:—

(1) Regarding the proper marking of invoice and packages—see Memorandum No. 149, Revised. This memorandum provides that the complete shipment of goods not showing proper marking, be ordered to the examining warehouse at the expense of the owner or his agent. Do the words "expense of owner or agent" mean that these goods or packages are to be opened and repacked by the importer or his agent in the presence of an appraiser or other proper officer or is it the duty of the appraiser or other proper officer to open and check and repack the packages?

(2) Section 24 of the Customs Act provides for entry of goods by Bill of Sight when importer cannot produce proper invoices, and also states that these goods are to be seen and examined by such persons at his expense in the presence of the Collector or other proper officer or of such other officers as appointed by the said Collector or other proper officer. What is the correct interpretation of the words "at his expense"? Do they mean that the importer should open packages containing these goods and check, list and prepare for appraisal, and then repack, or is the unpacking, listing and repacking the duty of Customs appraiser or other proper officer?

The answers are:—

(1) The regulation referred to reads as follows:—

> Where an entry is presented at Customs in respect of goods which are not exempt from marking on packages and on invoices, accompanied by an invoice which does not show marks and numbers so as to clearly indicate the goods contained in each package, the packages referred to on the invoice are to be transferred, at the expense of the owner or consignee, to the examining warehouse, there to be examined and appraised in order to ascertain the description, quantity and value of such goods before entry may be passed, the duty properly payable thereon paid and delivery of the goods made to the consignee.

It will be observed that goods not properly marked are to be transferred to the examining warehouse at the expense of the owner or consignee. This means that the cartage from sufferance warehouse to examining warehouse is payable by the importer. The regulation does not provide that the unpacking and repacking shall be at the expense of the importer.

(2) The words "at his expense" in the foregoing question have been interpreted as meaning the expense involved in carting the goods from the sufferance warehouse to the examining warehouse for examination and appraisal.

Suggested Improvement

W. J. C. Wright of the Walkerville staff writes:—

Congratulations on the completion of the eighth volume of the Review. I still eagerly look forward to its appearance each month on my desk, and always find something of interest and benefit in its pages.

There are a few suggestions I would like to offer to you. I have already mentioned, on other occasions, a loose-leaf filing system for circulars, memoranda, appraisers' bulletins, office or desk copies of the various Acts and the Tariff, etc. With such a system, superseded or cancelled or obsolete issues would be removed from the current files and placed in less expensive binders suitable for that purpose. This method would mean less unwieldy and fewer current binders, more accessible regulations and instructions, and less unnecessary handling and searching. It can be seen that this would effect a considerable saving in both time and money, as only the page containing the corrected sections would have to be replaced instead of the reprinting of the complete publication. Since the volume of current regulations, etc., would thus be reduced a greater interest and a keener study of the law and regulations pertaining to their work may be expected on the part of officers.

As a case in point, consider appraisers' bulletins covering currency values. At present these are being issued at the rate of about 100 a year (one every three days). They alone constitute a heavy proportion of the total bulletins issued. They are all permanently pasted into the scrap books provided for that purpose. In consequence these books are being rapidly filled with this currency information, which, while very important at time of issue, quickly decreases in reference value, until, in perhaps six months after its publication, it is seldom referred to. It then becomes more or less dead weight in the files. Since these currency bulletins, and others also containing information of temporary value only, are permanently glued into the scrap books they must be handled every time the book is used throughout its life, as must also issues which have been superseded or cancelled entirely. Could these not be kept in a separate file? Bulletins covering seasonal values of fruit and vegetables provide a similar illustration of my point.

I note that something like this has already been done with the regulations on prohibited publications and copyrights, but these will still be a permanent part of the " D " series of memoranda, unless it is intended that the old or cancelled memo be removed from the file when a reissue is published. A complete file of Customs regulations, as they now stand, still contains many pages covering emergency rulings issued during the period of the Great War, and also others issued during the latter half of the nineteenth century, but which have become obsolete or inapplicable years ago.

As a complement to the above I respectfully suggest that a consolidated index to all the Customs laws and regulations, also in loose-leaf form, and brought up to date periodically, would be very helpful. Such an index would place all the regulations quickly at the disposal of officers and others concerned.

Another suggestion I have in mind concerns the method of declaring import entries and other documents. I realize there may be involved here a question of law with which I am not familiar. But why is it necessary that the owner of goods imported, or his authorized attorney, appear, in person, to present entries, etc., at the Customs House? Would a certificate or affirmation not suffice? The entry could then be sent to the Customs House by mail or messenger. The exporter's certificate on Customs invoice forms "M" and "N" are accepted in this way,—through necessity it is true, but still without a personal appearance.

Of course the party subscribing to import entries would still have to have a full knowledge of the facts of the transaction to which he was placing his signature. But it seems to me that such an arrangement could be made and the interests of the Crown still fully safeguarded.

As an illustration of what I mean: When a shipment is made by freight, the shipper, or someone in his shipping room, signs a bill-of-lading. This is done on the shipper's own premises. The truckman then presents this document to the transportation company along with the goods it covers. The agent of the transportation company, or someone in his office or freight shed, adds his signature to the bill-of-lading thereby completing a legal and binding contract according to the conditions or terms forming a part of the document so completed. And yet it has not been necessary for the owner, or his authorized attorney or agent, to leave his own premises.

The point I am trying to make is this: Is the Crown any better protected through its method than is the transportation company? It must be agreed the agent for the transportation company also assumes heavy responsibility when he, or an employee on his staff, signs a bill-of-lading.

Among the advantages I see to the method I suggest are:—

(1) A saving to importers and licensed manufacturers of time.

(2) A saving to importers and licensed manufacturers of brokerage fees.

(3) A saving to importers and licensed manufacturers of transportation costs to and from the Customs House.

(4) Increased revenue to the Postal Department, as stamped self-addressed envelopes for the return of office copies of documents to importers, etc., would be required.

(5) Those who preferred could still bring their own entries to the Customs House.

I know that the Minister and the Commissioners are interested in simplifying regulations for the benefit of importers and the general public. These suggestions are intended for further discussion.

Editor's Note.—This is an interesting letter, and comments on the suggestions therein are invited.

A Suggestion from the West

Leigh White, of the staff at Coutts, Alberta, writes:—

I am of the opinion that while Canada is spending money to interest the American tourist to visit Canada and to keep her Canadian tourists at home, some of this money could be wisely spent in hatching fish, thereby making good fishing in Canada and especially in the National Parks.

I believe that a lake is stocked with small fish and is closed to fishing for two or three years to allow the fish time to grow to about nine inches long. The lake is then opened for fishing until it is fished out so that there are no large fish left to eat the little ones that it will be next stocked with.

By damming small creeks and creating artificial lakes that later could be let into the larger lakes good fishing could be maintained at all times so that amateurs as well as experts could catch fish.

JUST AMONG OURSELVES

OCTOBER-NOVEMBER

ADDITIONS

Ontario

Stratford: J. A. MacDonald, Customs Excise Clerk.

Manitoba

Emerson: Wm. Leverenz, Customs Excise Examiner.

Saskatchewan

Moose Jaw (Monchy): Frederick Edwards, Customs Excise Enforcement Officer.

British Columbia

Cranbrook: Jas. Davidson, Customs Excise Examiner.

Fernie (Newgate), J. W. Shorthouse, Sub-Collector of Customs and Excise, Grade 1.

Audit

Montreal: R. A. Henderson, Excise Tax Auditor.

Administrative

Mrs. C. M. Soy, Stenographer, Grade 1.

Investigation Drawbacks

Toronto: E. C. Boag, Investigator of Drawback Claims.

London: Jack Ferguson, Investigator of Drawback Claims.

Montreal: L. J. Gauvin, Investigator of Drawback Claims.

Winnipeg: J. E. Hamlin, Investigator of Drawback Claims.

Winnipeg: D. S. G. Parsons, Investigator of Drawback Claims.

DEDUCTIONS

Quebec

Montreal: Miss M. A. Maillet, Stenographer, Grade 2 (resigned); P. J. Quinn, Express and Postal Computing Clerk (deceased).

Ontario

Ottawa: Samuel Howe, Customs Express and Postal Cashier (superannuated).

Manitoba

Emerson; John Bushby, Customs Excise Examiner (superannuated).

Alberta

Edmonton: W. V. Hessey, Special Customs Excise Officer, Grade 2 (superannuated).

British Columbia

Vancouver: Ralph Bradwell, Special Exciseman, Grade 1 (deceased).

Yukon Territory

White Horse: Samuel Coulter, Collector of Customs and Excise (superannuated).

Administrative

Thos. Ferguson, Clerk Grade 3 (deceased).

A. O. Petersen, Clerk, Grade 2 (re-assigned to Department of Immigration and Colonization.

Miss M. H. Beard, Principal Clerk (deceased).

Inspection

Ottawa: J. W. Harper, Assistant Inspector of Customs and Excise (deceased).

PROMOTIONS

Administrative

W. D. Armstrong, from Customs Reviewing Appraiser to Assistant Dominion Customs Appraiser.

F. H. Blake, from Customs Reviewing Appraiser to Customs Reviewing Appraiser, Grade 3.

J. C. Bradley, from Clerk, Grade 4 to Customs Reviewing Appraiser, Grade 1.

A. W. Brown, from Customs Reviewing Appraiser to Customs Reviewing Appraiser, Grade 3.

A. J. Carnegie, from Assistant Investigator of Values to Customs Reviewing Appraiser, Grade 1.

Jos. Cohen, from Clerk, Grade 3 to Customs Reviewing Appraiser, Grade 1.

R. F. Cosh, from Principal Clerk to Customs Reviewing Appraiser, Grade 1.

J. S. Deachman, from Principal Clerk to Customs Reviewing Appraiser, Grade 2.

J. E. Drummond, from Clerk, Grade 4 to Customs Reviewing Appraiser, Grade 2.

Roy Fairbairn, from Customs Reviewing Appraiser to Customs Reviewing Appraiser, Grade 3.

G. H. Glass, from Assistant Investigator of Values to Customs Reviewing Appraiser, Grade 1.

E. M. Haggins, from Principal Clerk to Customs Reviewing Appraiser, Grade 2.

G. E. Hooper, from Assistant Investigator of Values to Customs Reviewing Appraiser, Grade 1.

J. A. V. Hooper, from Customs Reviewing Appraiser to Customs Reviewing Appraiser, Grade 2.

Miss D. A. Johnson, from Stenographer, Grade 2 to Clerk, Grade 3.

H. R. I. Lee, from Clerk, Grade 4 to Customs Reviewing Appraiser, Grade 1.

D. W. McGill, from Assistant Investigator of Values to Customs Reviewing Appraiser, Grade 1.

W. J. McNeil, from Principal Clerk to Customs Reviewing Appraiser, Grade 2.

J. D. C. Mahaffy, from Assistant Investigator of Values to Customs Reviewing Appraiser, Grade 1

T. H. Mills, from Assistant Investigator of Values to Customs Reviewing Appraiser, Grade 1.

H. R. Munroe, from Customs Reviewing Appraiser to Customs Reviewing Appraiser, Grade 2.

F. D. Palmer, from Clerk, Grade 4 to Customs Reviewing Appraiser, Grade 1.

Miss M. D. J. Pelton, from Stenographer, Grade 3 to Clerk, Grade 4.

J. V. Pilon, from Clerk, Grade 4 to Customs Reviewing Appraiser, Grade 1.

F. W. Robertson, from Assistant Investigator of Values to Customs Reviewing Appraiser, Grade 1.

C. C. Rombough, from Clerk, Grade 4 to Customs Reviewing Appraiser, Grade 1.

T. A. Russell, from Principal Clerk to Customs Reviewing Appraiser, Grade 2.

N. Sharkey, from Principal Clerk to Customs Reviewing Appraiser, Grade 2.

F. R. Sims, from Chief Clerk to Assistant Dominion Customs Appraiser.

G. B. Urquhart, from Principal Clerk to Customs Reviewing Appraiser, Grade 2.

D. S. Wood, from Assistant Investigator of Values to Customs Reviewing Appraiser, Grade 1.

F. E. Wormington, from Clerk, Grade 4 to Customs Reviewing Appraiser, Grade 1.

L. R. Younger, from Head Clerk to Customs Reviewing Appraiser, Grade 2.

ONTARIO

OTTAWA: J. H. Wood, from Computing Clerk to Chief Customs Excise Clerk, Grade 5.

TRANSFERS

H. G. Barton, from Customs Truckman, Hamilton, Ont., to Customs Truckman, Windsor, Ont.

A. R. Beales, from Customs Truckman, Windsor, Ont., to Customs Truckman, Hamilton, Ont.

PROMOTION AND TRANSFER

J. A. Simmons, from Sub-Collector of Customs and Excise, Yukon (Carcross, Y.T.), to Collector of Customs and Excise, White Horse, Y.T.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the seven months of the fiscal year October 1934 and October 1935. (Decrease Marked*).

Districts	1934-35	1935-36	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	252,906 58	318,428 85	65,522 27
Halifax	823,413 94	987,257 71	163,843 77
St. John	485,939 57	613,494 11	127,554 54
Quebec	765,293 43	624,579 77	* 140,713 66
Montreal	15,140,242 16	19,804,839 30	4,664,597 14
Ottawa..	3,500,985 90	3,647,574 17	146,588 27
Kingston	128,649 01	160,640 93	31,991 92
Belleville..	351,349 03	373,431 27	22,082 24
Toronto	14,957,329 70	21,071,729 72	6,114,400 02
Hamilton	3,058,787 23	4,730,383 31	1,671,596 08
London..	4,116,966 04	6,248,468 49	2,131,502 45
Ft. William....	120,244 61	154,793 90	34,549 29
Winnipeg.....	1,291,036 22	1,631,138 43	340,102 21
Regina	160,992 51	162,499 97	1,507 46
Saskatoon....	77,601 02	90,737 47	13,136 45
Calgary......	675,073 16	900,041 12	224,967 96
Edmonton.....	282,070 70	292,503 31	10,432 61
Vancouver.....	3,342,522 17	4,130,744 67	788,222 50
Yukon....	15,432 85	16,265 06	832 21
Total......	49,546,835 83	65,959,551 56	16,412,715 73

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF OCTOBER, 1934 AND 1935

—	1934	1935	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	7,039,194 59	7,894,085 10		
Less Refunds and Drawbacks	722,147 29	784,322 56		
Net	6,317,047 30	7,109,762 54	792,715 24	....
EXCISE TAXES	10,290,217,03	10.833,562 26		
Less Refunds and Drawbacks	178,933 31	369,996 42		
Net	10,111,283 72	10,463,565,84	352,282 12	....
EXCISE DUTIES	4,422,662 01	3,822,230 07		
Less Refunds and Drawbacks	55,447 58	30,058 97		
Net	4,267,214 43	3,792,171 10	....	575,043 33
SUNDRY COLLECTIONS	66,473 26	63,281 39		
Less Refunds and Drawbacks	3 77	1 80		
Net	66,469 49	63,279 59	....	3,189 90
Net Totals	20,862,014 94	21,428,779 07	1,144,997 36	578,233 23
Net Increase	....	....	566,764 13	....

TOTALS FOR SEVEN MONTHS

—	1934-35	1935-36	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	49,771,703 95	49,060,777 34		
Less Refunds and Drawbacks	4,655,607 38	5,345,218 10		
Net	45,116,096 57	43,715,559 24	....	1,400,537 33
EXCISE TAXES	65,160,726 59	63,816,174 93		
Less Refunds and Drawbacks	1,297,349 32	1,871,881 53		
Net	63,863,377 07	61,944,293 40	....	1,919,083 67
EXCISE DUTIES	26,907,103 80	27,407 078 05		
Less Refunds and Drawbacks	333,291 63	243,037 56		
Net	26,573,812 17	27,064,040 49	490,228 32	....
SUNDRY COLLECTIONS	418,080 41	410,534 06		
Less Refunds and Drawbacks	43 12	5,924 87		
Net	418,037 29	404,609 19	....	13,428 10
Net Totals	135,971,323 10	133,128,502 32	490.228 32	3,333,049 10
Net Decrease	....	....	....	2,842,820 78

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF OCTOBER, 1934 AND OCTOBER, 1935

—	October, 1934	October, 1935	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,245,377 66	2,192,115 14	53,262,52	....

TOTAL FOR SEVEN MONTHS

—	1934-35	1935-36	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	49,546,835 83	65,959,551 56	....	16,412,715 73

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF OCTOBER: AND THE SEVEN MONTHS ENDED OCTOBER, 1934 AND 1935

—		September, 1934		September, 1935	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			67,747,809		84,952,580
Total Exports (Foreign Produce)			565,074		796,700
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	21,807,784	18,095,542	28,919,421	25,473,602
Wheat flour	Brls.	485,549	1,922,491	501,442	2,009,200
Fish	Cwt.	356,569	2,335,496	420,596	2,732,997
Furs	$		508,036		342,571
Meats	Cwt.	165,248	1,699,323	143,458	1,689,777
Cheese	Cwt.	150,288	1,536,156	130,503	1,630,494
Planks and boards	M ft.	122,849	2,496,969	138,118	2,842,419
Wood pulp	Cwt.	1,078,984	2,260,164	1,092,934	2,268,586
Newsprint	Cwt.	4,098,083	6,958,945	4,808,421	8,178,485
Automobiles and parts	$		1,913,902		1,559,057
Copper, partially manufactured	Cwt.	291,954	1,987,628	490,205	3,830,941
Nickel, unmanufactured	$		2,260,320		3,640,716
Imports entered for consumption—Free goods			21,224,671		22,263,483
Imports entered for consumption—Dutiable goods			26,004,133		29,020,407
Total imports entered for consumption			47,228,804		51,283,890

—		Seven months ended October, 1934		Seven months ended October, 1935	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			384,780,352		428,039,760
Total Exports (Foreign Produce)			4,203,794		7,354,385
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	108,102,842	87,032,151	100,560,328	84,478,782
Wheat flour	Brls.	2,938,396	10,755,115	2,758,565	10,565,524
Fish	Cwt.	1,607,752	13,470,715	1,674,483	13,713,573
Furs	$		5,434,254		5,244,755
Meats	Cwt.	911,511	12,538,359	910,300	13,107,636
Cheese	Cwt.	421,220	4,435,275	440,286	5,030,657
Planks and boards	M ft.	818,523	16,076,744	840,092	16,539,012
Wood pulp	Cwt.	7,005,964	14,704,385	7,450,736	15,695,259
Newsprint	Cwt.	27,475,046	46,942,590	30,313,600	51,663,116
Automobiles and parts	$		13,569,342		15,521,787
Copper, partially manufactured	Cwt.	1,809,664	13,553,004	2,506,107	18,376,695
Nickel, unmanufactured	$		17,435,661		22,125,632
Imports entered for consumption—Free goods			135,287,761		151,003,803
Imports entered for consumption—Dutiable goods			175,687,736		180,852,148
Total imports entered for consumption			310,975,497		331,855,951

Department of National Revenue

Minister of National Revenue
THE HONOURABLE J. L. ILSLEY, K.C.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, WM. IDE.

The National Revenue Review

The Minister's Christmas Greeting

My sincere hope is that the happiness of the Christmas Season may for all in the service of the Department of National Revenue remain with them unfailingly throughout the New Year.

December, 1935

Vol. IX

No. 3

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

A Message from the Minister

TO the Officers of the Department of National Revenue throughout Canada.

My New Year's message to you is this:

May your work be a continual joy to you; in it may you find adventure and thrill and challenge; and may your comradeship with one another give you pride in your part of a great undertaking necessary to the very life of your country.

My wish is that you may be proud of the standards of the Department—standards of intelligence, industry, integrity, courtesy, courage and justice—for without pride in these standards, traditions worthy of the Department cannot be maintained.

You will, I hope, feel that to serve in this Department is an honour, that your service is distinguished service, and that Canada needs your highest efforts.

J. L. Ilsley.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. IX OTTAWA, DECEMBER 1935 No. 3

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

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The Compliments of the Season

OLD Father Time, rolling his ceaseless course, brings another season of Christmas. It is a season of treasured memories and happy reunions, of family gatherings, and the joyous laughter of children. It is only too true that years following years steal something every day, but at Christmas our thoughts are diverted from self, and we think and plan more for the happiness and enjoyment of others. That is, of course, the real spirit of Christmas. From the inception of the Review in October, 1927, it has been the friendly custom of the chief executives of the Department to convey, through its columns, their greetings to the staffs of the three divisions. And so, once more, Mr. Scully, Mr. Sim, Mr. Elliott, Mr. Blair, Mr. Nauman and Mr. Ide extend to all in the service their hearty good wishes for a happy Christmas and successful New Year. Many changes have taken place in the personnel of staffs at headquarters and at the large ports during the year which is ending. Time has taken its inevitable toll, familiar figures no longer tread the corridors of the Connaught Building, and throughout the service many gaps caused by death or superannuation have been filled. With the old year slipping quietly into the shadows, the *Editor* again extends his good wishes to all of the National Revenue service. Recently he read once more the Earl of Chesterfield's *Letters to his Son,* and he passes on, as a thought for the New Year, the following pertinent passage in a letter dated December 25, 1749:—

> Know the true value of time; snatch, seize and enjoy every moment of it. No idleness, no laziness, no procrastination; never put off till to-morrow what you can do to-day.

A Day Before Christmas

(*Editor's Note.*—The following contribution to the REVIEW was submitted by A. C. Savage, Computing Clerk in the Customs Postal Branch, Toronto. It deals in an entertaining way with the Christmas rush at a large city port).

LAST night a British and foreign mail was opened by the men who work overtime in the sortation room. The advice notes have been delivered, and what a day this will be! Here we are, getting ready for the nine o'clock opening rush. All the available members of the staff are on the alert, ready to serve the public and protect the revenue, bearing in mind that courtesy must be extended to all comers at all times.

A few minutes after opening a steady stream of customers begins to arrive (please note the difference between customers and importers, customers are people inquiring for Christmas packages, importers are business people), customers of all classes and all nationalities, and the stream brings in its wake trials and tribulations sometimes requiring the wisdom of a Solomon and the patience of a Job. A lady with a decidedly Scottish brogue arrives. Scotland for ever! Aye, and shortbread, Christmas puddings, haggis and—" What is in this parcel, Madam?" " Aye bless yer, it's nothing more than a bottle of medicine the wee bairns' grandmother is sending over for Christmas." Sounds very nice, but Customs officers are paid to believe what they see, not what they hear. The package is opened and, sure enough, decorated with holly and ribbon is a bottle of an advertised brand of " Soothing Syrup," so says the label, but that looks like a homemade seal. Off comes the seal and out comes the cork. " Sure, its soothing sometimes, but not for babies. Madam, this is whiskey." " Oh! it must be a mistake," says Madam sadly and rather crestfallen.

On we go, one after another continually answering the eternal question: " Why do we have to pay duty on Christmas presents?" (Quote item 690A in answer).

Up comes a gentleman from Poland, whose ancestors might have been related to one of the ancient tribes. " What is in this parcel, Sir?" Answer: blank stare. " How much did you pay for it?" " No speak English." The officer opens the package and in order to test the customer's veracity, states the duty will be thirty dollars. Can he speak English? He speaks every language under the sun and pays two dollars.

A lady wants to know, " Why do you charge duty on goods from England?" Another, " I didn't pay anything last year and I know a woman who received more than I am getting for nothing."

A man enters, neatly but poorly dressed, with every indication of having seen better days. A few discreet questions asked in a friendly way, and we find he is on relief. Five children and a wife at home, and the folks in the old country are sending along a few things to help them out. This parcel might possibly be subject to duty, but sympathetic consideration is given and away he goes with a Christmas brightened by memories of the old home across the sea and, Government officials whose hearts are more kindly than he had been led to believe.

Another customer tries to take advantage of the holiday spirit in order to clear a purchase as a gift. Duty is collected, kindly advice given, and the customer goes on his way wondering how we knew he had bought the shirts. He overlooked the fact that the exporter had placed a bill inside the package.

At last comes lunch time, lasting about twenty minutes, and on we go, feeling somewhat like Tennyson's brook, " Men may come and men may go but I go on forever."

Poland again, and this time mushrooms, over-ripe, gas masks needed, still duty must be done. The officer smiles and pretends he likes the smell. Something else in these, somebody in Poland tried to send some silk clothing wrapped in with the mushrooms.

These and many other instances could be cited showing the ways of men and women in occasionally trying to deceive the Customs officer. But it is not all like that, far from it. Many pleasant people, in fact the majority are of that type, present themselves at the wickets. These realize what a different job the officers have and do their best to help by answering questions promptly, and, by so doing, speed the work along. An officer must use his judgment in testing human nature, placing values on hundreds of articles, and in between. compute invoices for business importers who are always in a hurry at Chrismas time.

Yes! it is a great job, and after eighteen years at it one is still filled with wonder at the variety of articles selected for presents. Did somebody say something once about the "way of a man with a maid?" That poet could never have heard of the "way of a maid with a Customs officer."

Closing time is six p.m., but the work of an officer in the postal branch still goes on, and after a brief respite for dinner, back he comes to sort mail, write advice notes, enter dutiable parcels on Form E. 19 and file packages in the bunks ready for another "day before Christmas."

Canadian and Other Toys in Santa's Pack

SANTA CLAUS is ready once again to tumble down the chimneys of Canadian homes, and his pack this year is said to be bigger and better than ever. Fashions in toys change almost over night, and the old red-cheeked fellow has to keep abreast of the times. Dolls are now dressed in the latest styles, motor cars and trains streamlined, airplanes, radios and television sets are modelled for to-morrow.

In addition to the substantial number of toys made in Canada during the past fiscal year this country imported toys, including dolls, to the value of $1,164,265, an increase of $98,923 compared with the previous fiscal year. The United States was the principal source of supply; imports from that country amounting to $450,833. Imports from Germany amounted to $277,384; from Japan $258,865, and from the United Kingdom $157,526.

Toy exports made a marked gain during the past fiscal year, totalling in value, together with other fancy goods, $146,463 as against $19,486 exported in 1933-34, an increase of $126,977. The principal purchaser was the United Kingdom, whose imports totalled $115,278. Other buyers of Canadian toys included British South Africa, New Zealand, Australia, Newfoundland and the United States.

The *Editor* came across some interesting information recently regarding modern toys which are often of a practical or educational nature. It appears that to the still popular old-time building blocks has been added the elaborate steel construction outfit for building of all kinds, houses, ships, trains, bridges, derricks, automobiles, etc. The automotive industry, especially, has put wheel toys in the front rank. The autumn or early winter automobile show sets the style for the toy maker whose cars will be on the market a month or two later. And these little machines will be close copies of the big ones, including five balloon tires, twin horns and tail lamps, and licence plates. The toy submarines, airplanes, fire engines, filling stations, boats and electric cranes will all be built true to form and in good working order.

Many ideas for the toy makers are found in the "movies" and comic strips. Any big "hit" in either is sure to be followed by the appearance in toyland of faithful reproductions of some leading characters. The doll is a good example where a toy is kept abreast of the times. This most beloved of playthings has undergone four radical transformations in this country during the last half century. The earliest visitor was the French wax doll, which was very fragile, being neither kiss-proof nor heat-proof. Next came the stolid bisque doll of Germany, followed by the first really popular native sawdust doll, whose principal characteristic was its unbreakableness. To-day's doll, however, is far in advance of all three. Many of them are made of a special composition that enhances the impression of life-likeness.

Most of the output of the big toy factory is planned by the heads of the organization, also by psychologists and teachers; also it is frequently just copied from the best selling toys of the day. A new toy model is often tried out on a few children of the right age on the assumption that if popular with them it will be with all of that age, but unfortunately for this theory the tastes of children differ in different localities. However, if a few children, in addition to the manufacturer, his salesmen and some big buyers, like a new toy, it goes on the market on a large scale.

Despite the modernistic tendency prevailing in Toyland, many of the old favourites hold their own. Drums and other so-called musical instruments are still very much in evidence;

balls and tops, games, coloured books, toy animals, crayons and paints, Noah's Ark, modelling clay, puzzles, roller-skates and kites, scooters, carts, skiis and bicycles—there is an endless variety as endless and varied as youthful fancies, but Santa makes them all and brings them in his capacious pack for good Canadian boys and girls.

Canadian Turkeys for Christmas Dinners Overseas

MANY a prime Canadian turkey will be on the dinner table of John Bull this Christmas. Canadian poultry is in increasing demand on the British market, as shown during the past three years by the sharp rise in poultry exports to the United Kingdom. In the ten months period this year, January 1 to October 31, exports of chickens, turkey, fowl, ducks and geese reached a total of 1,955,386 pounds. This compares with 1,444,430 pounds shipped in the same period last year and 268,239 pounds shipped in the first ten months of 1933.

Large shipments of Canadian turkeys have been made to the British Christmas market during the past three seasons, and Canada is highly regarded as a source of supply. British buyers are outspoken in their praise of the Canadian bird. The western provinces supply the larger part of these exports in spite of the fact that shipment must be made over some 6,000 miles. A trial shipment of 80,000 turkeys was sent to the British Isles in 1932 and proved satisfactory. The birds are handled in the following manner: After being killed and dressed by the producer they are delivered immediately to the nearest pool depot, where they are weighed and graded according to government standard. Shipment to the Atlantic seaboard is made by rail in refrigerator cars, and at the seaport a quick transfer is made to the refrigerators aboard ship. During the whole period of shipment the birds are kept in a temperature which never varies more than two degrees, and they are just as fresh on arrival in Britain as when shipped from western Canada.

Christmas Trees

LARGE quantities of young fir and spruce trees are cut each year in Canadian forests, and shipped principally to the United States to be used as Christmas trees. During the past fiscal year young trees of this nature, cut principally in Quebec, Ontario, New Brunswick and Nova Scotia, and exported, were valued at $365,577. This compares with Christmas tree exports valued at $244,559 in the previous fiscal year, and at $200,372 in 1932-33.

Changes in Customs-Excise Ports

Climax, Sask., an outport and warehousing port under the survey of the port of Moose Jaw, Saskatchewan, closed as from 1st November, 1935.

Val Marie, Sask., a preventive station under the survey of the port of Moose Jaw, Saskatchewan, closed as from 15th October, 1935.

Anyox, B.C., an outport and warehousing port under the survey of the port of Prince Rupert, British Columbia, closed as from 1st November, 1935.

Treelon, Sask., established as an outport and warehousing port under the survey of the port of Moose Jaw, Saskatchewan, effective on and after 1st November, 1935.

Monchy, Sask., established as a preventive station under the survey of the port of Moose Jaw, Sask., effective on and after 15th October, 1935.

Douglas, B.C., a preventive station under the survey of the port of New Westminster, British Columbia. Footnote marked (*g*) on page 13 of Memorandum D No. 9 should read "℅ Sub-Collector, White Rock" in place of "c/o Collector, New Westminster."

Seaforth, Ont., a preventive station under the survey of the port of Goderich, Ontario, closed as from 1st December, 1935.

D'Escousse, N.S., and *Whycocomagh*, N.S., postal collecting stations under the survey of the port of Port Hawkesbury, Nova Scotia, closed as from 1st December, 1935.

Death of a Valued Officer

Mr. Albert O. Rocque.

BY the death on November 22 of Albert O. Rocque, Chief of the Translation branch, the Department loses the services of a highly respected and efficient officer. Although in failing health for several months, he continued to perform his duties at headquarters and was at his office on the day of his death. He passed away suddenly after returning to his home in the evening.

The late Mr. Rocque entered the department in 1907. In 1910 he was appointed French Translator, a few years later Senior Translator and Principal Translator, and in 1925 was promoted to the position he held at the time of his death. He was transferred to the recently formed Bureau for Translations on January 1, 1935, but continued to maintain his office as Head Translator, Customs and Excise divisions, in the Connaught Building.

Deceased, who was in his fifty-second year, was born in Ottawa. For many years he was actively associated with many organizations and in recent years was President of the Conference Bureau of the Catholic Order of Foresters. He was also closely identified with L'Institut Canadien Français, and for years served as its secretary.

Since the inception of the *National Revenue Review* in October, 1927, the late Mr. Rocque, with Mr. E. Terrien, looked after the translation of the French edition of this publication. The work has been well and faithfully performed, and the French edition has continued to be issued simultaneously with the English. To the *Editor* the death of his old colleague comes as a break in pleasant and happy daily association. He served the Department well and faithfully, and will be sorely missed not only by former associates but by many friends and acquaintances outside the service.

Regarding Periodical Publications

UNDER the provisions of the Trade Agreement recently entered into by the United States and Canada, which become effective the 1st January, 1936, periodical publications, unbound or paper-bound, printed and issued in the United States at regular intervals, not less frequently than four times a year, and bearing dates of issue, and which are at present classified under Tariff Items 184*b*, 184*c* and 184*d*, will be free of Customs duty, regardless of whether or not they contain over 20 per cent of advertising matter. Therefore, the rulings contained in Appraisers' Bulletin No. 4422, in respect to such periodical publications at present classified under the aforementioned tariff items, will automatically cease to be effective on and after the 1st January, 1936.

Air Traffic at St. Hubert

INTERNATIONAL air traffic handled at the Customs Air Harbour, St. Hubert, Quebec, during the month of October last compared with October, 1934, was as follows:—

Aeroplanes inwards 45 (64), outwards 45 (63); passengers inwards 99 (100), outwards 131 (131); pieces of baggage examined inwards 142 (119), outwards 201 (161); bags of mail inwards 416, weight 7,191 pounds (383, weight 6,172 pounds), outwards 228, weight 3,374 pounds (213, weight 4,109 pounds); express parcels inwards 3 (319), outwards 6 (nil); value of importations $47 ($49); tourist permits issued 1 (1); flights cancelled owing to weather conditions inwards 1 (3), outwards nil (4).

Export Clearances of Wheat

EXPORT clearances of wheat for the week ending November 15 amounted to 3,611,209 bushels as compared with 3,110,873 for the previous week and 2,045,526 for the same week last year. Clearances by ports were as follows, with last year's figures in brackets: Montreal 1,395,647 (825,936) bushels, Vancouver-New Westminster 751,706 (792,600), Quebec 732,856 (nil) United States ports 751,000 (427,000). Crop year: Montreal 18,390,554 (13,966,298) bushels, Vancouver-New Westminster 8,693,608 (13,760,891), United States ports 5,646.000 (10,098,000), Sorel 3,113,780 (2,806,893), Churchill 2,407,000 (4,049,877), Quebec 821,227 (1,346,360) total 39,072,169 (46,028,319).

Increase in Export of Wheat and Flour

CANADA' export of wheat in October last amounted to 28,919,421 bushels valued at $25,473-602, an average export price of 88 cents per bushel. A year ago the amount was 21,807,784 bushels at $18,095,542, an average price of 83 cents. During the first seven months of the current fiscal year the export was 100,560,328 bushels at $84,478,782 compared with 108,102,-842 bushels at $87,032,151 a year ago.

The export of wheatflour in October was 501,442 barrels valued at $2,009,200 on an average export price of $4.01 per barrel, compared with 485,549 barrels at $1,922,491 a year ago, the average price being $3.96 per barrel.

Where Canada's Exports Gained

CONSIDERABLY more than half of Canada's large October export of $84,952,580 went to British Commonwealth countries. That amount was $50,238,624, and to foreign countries $34,713,956. The amount to Commonwealth countries was a gain of $11,662,717 or 30 per cent over the $38,575,907 export of a year ago. It was almost 60 per cent of the whole.

The amount to foreign countries was a gain of $4,542,054 or 15 per cent over the $29,171,-902 export of October, 1934.

The largest export to any country was $42,897,617 to the United Kingdom. It was more than half of the total export. A year ago the amount was $32,574,960, so that the increase in October was $10.322,657, or 31 per cent. The October export to Empire countries was the largest since December, 1928, almost seven years ago. In December of that year it was $52,655,000.

Exports to the United States amounted to $26,639,463 compared with $19,169,006. This was an increase of $7,470,457, or 38 per cent. This was the largest export to United States since December, 1934, when the amount was $29,290,000.

There was a noticeable increase in exports to Australia, rising from $1,325,495 a year ago to $2,475,796, a gain of $1,150,301 or 86 per cent. The next largest exports by countries were as follows, with the 1934 figures in brackets: British South Africa $1,301,744 ($1,289,347), Belgium $1,199,296 ($2,143,052). Netherlands $1,051,864 ($660,310), Newfoundland $763,096 ($1,325,495), British West Indies $669.510 ($749,048), France $598,047 ($739,174), New Zealand $573,951 ($620,060).

Income Tax Revenue Higher

INCOME tax revenue is still mounting. Collections in November last totalled $3,777,203, as against $2,686,410 in November, 1934, a net increase of $1,090,793, or over forty per cent. Collections for the eight months period, April 1 to November 30, 1935, amounted to $69,736,755. This compares with $52,233,246 received during the corresponding period of last year, a net gain of $17,503,509. Toronto district held first place with income tax receipts totalling $22,001,-852, a net increase of $6,138,055, and Montreal district came next with a revenue of $20,656,876, increase $4,814,339. A table of collections by districts appears elsewhere in this number.

HERE AND THERE

Twinges of conscience often aid the Dominion exchequer. A new one hundred dollar bill of the Canadian Bank of Commerce was received recently by Mr. H. D. Scully, Commissioner of Customs. Someone forwarded this amount in an envelope postmarked Montreal, November 18, and inside was a slip reading "Customs duty on two overcoats and two suits." The envelope was addressed to the Department of Justice, Ottawa, and was transferred by the Deputy Minister of Justice to the Department of National Revenue. The amount has been deposited to the credit of the Receiver General.

Fourteen years ago an unknown taxpayer apparently withheld a portion of his or her income tax properly payable. Recently came a stirring of conscience, for the Inspector of Income Tax, Montreal district, informed the Commissioner on November 2, 1935, he received in the mail a five dollar United States bill with the message:—"Enclosed please find $5 income tax due in 1921." The note was signed with the initials "M.A.N.V."

Under the title *Courtesy Pays Dividends* an editorial appeared in a recent issue of *The Standard-Freeholder*, Cornwall. It read in part:—

> There was a time when the customs man was the bugbear of every trip over an international border. The pleasure of the journey was spoiled by the rigorous cross-examination, the searching and mauling, and often the discourtesy of the uniformed customs inspector who formed a one-man reception committee at every border port.
>
> Not so to-day, since the tourist trade has assumed such importance. The customs man still performs his duty, but he does it in a way that reduces inconvenience and embarrassment to an absolute minimum. He is no longer a dreaded official at the beginning and end of every international trip.
>
> There was no need in the old days for officiousness or discourtesy, but customs men of that time were taught to regard every cross-border traveller as a potential smuggler. In recent years, governments have begun to realize that if tourists are to be encouraged they must be given a different sort of reception at the border. So red tape has been cleared away, and a simple and efficient check-up system has taken its place. Tourists are given considerable leeway, and the customs officer does not pounce upon every trinket and souvenir found in the tourist's luggage as though it were some precious jewel upon which fabulous duties might be imposed. Trunks and suitcases are searched in many cases, but the customs man treats the contents with due respect and leaves them in a neat condition. He asks questions and answers questions in a quiet voice and with a courteous manner. There is no blustering or bullying, no humiliation for the traveller.
>
> And that is as it should be. We should treat our visitors from south of the border as honoured guests, and we expect them to treat us in a similar manner.
>
> The opening of the Roosevelt International Bridge Route established Cornwall as an important port of entry for tourists. Thousands of automobiles have crossed the bridge and complaints regarding treatment of tourists at either the Canadian or United States customs stations have been few and far between.

Cod was once supreme in the Maritime Provinces as the catch of the fisherman, but the lobster now occupies first place in order of marketed value. Recently the catch has not been so large as formerly when it ran up close to 50 million pounds. Last year it was verging on 40 million and was worth about 3¼ million dollars. In the British market the Canadian canned lobster is very popular. The importations last year totalled 2,667,000 pounds and of that amount Canada supplied 2,274,000. Canadian lobster goes to many other countries, notably France, Holland, Germany, Norway, Sweden and Denmark, where the people are good judges of fish. While the export of canned lobster at 6 or 7 million pounds represents the greater part of the total marketed value, the export of fresh lobster to the United States is also important. Last year it was about 10 million pounds.

Perfumes and spices have been an important item of trade since the earliest times. One of the most interesting of the scented beans which come to Canada is the Tonquin, or, as it is often called, the Tonka. It is a native of Guiana. It grows on an evergreen tree about 60 feet in height. It has alternate leaves divided into five or six leaflets. The violet-purple flowers are clustered and are succeeded by a short pod which contains a single bean, oval in shape. It is very fragrant and in this country is used for scenting sachet powders as well as snuff and other things. Canada imported over 4,000 pounds of these Tonquin beans last year. They are worth at the port of entry about 50 cents per pound.

Many people suppose that the fountain pen was invented just about a half century ago. But it has been found recently that fountain pens were used on this continent 2,000 years before the new world was discovered by the white man. Archæologists working in the caves of southwest Texas uncovered, among many other trinkets made by an evidently highly cultured race, a crude form of fountain pen fashioned from a deer's leg. The bone was about five inches long. It was hollow and in the smaller lower end was set a piece of manganese ore like a clumsy penpoint. When oil or grease was poured into the upper end of the hollow bone it flowed down around the piece of ore, forming a workable kind of ink.

Just what the pen was used for remains a mystery as no trace of writing has been found. If there was a written language of this long-since vanished American race, records were probably made on a crude form of paper or perhaps on hides which have entirely disintegrated. Other articles unearthed included a great number of sandals, tiny necklaces and pendants of fine workmanship, finely woven blankets made from yarn spun from fur, and mesh bags made from cordage. These bags were almost identical with meshbags sold to-day except, perhaps, they were of a superior workmanship.

HANDLING THE CHRISTMAS AND NEW YEAR RUSH

How Public is Served at Customs Postal Branches

A TIDE of Christmas and New Year gifts from other lands sweeps into the Customs Postal and Express branches at this season. As in past years, the staffs at the various ports will work long and late to serve the public promptly and efficiently. These details of preparations made to cope with the increased volume of business have been received by the *Editor* from Collectors at some of the larger ports.

Rush Expected at Montreal

The staffs of the Customs postal and express branches, Montreal, are prepared to handle a large increase in the Christmas and New Year rush this season. The staff at the Customs postal branch will be augmented by officers from other branches of the port less affected by the holiday rush. As the method used during the previous busy periods proved satisfactory the business at the branch will be handled in the same manner, that is, the number of officers will be doubled at each delivery wicket, and junior clerks will be employed in carrying parcels to the Computing Clerks who will devote all their time to the examination of the parcels and the preparation of entries. There is always a rush in the Great Britain section of the branch some ten days before Christmas, and the staff at that counter was augmented early in December so that the mails could be disposed of without delay as they arrive.

During the last Christmas and New Year season 27,137 parcels were received and 26,863 cleared. Entries passed numbered 1,970 and collections amounted to $68,364. There was a noticeable decrease in the number of expensive presents entered during the depression years and a corresponding increase in the number of low-priced gifts which came under the classification of casual donations.

At the express branch it is expected the express companies will co-operate as usual with the staff to expedite the delivery of parcels. Revenue received at the express branch during the Christmas period of 1934 amounted to $156,155. Packages received totalled 10,225, entries 1,965. For the seven months' period, April 1 to October 31, 1935, collections amounted to $1,048,057. Packages received numbered 71,510 and entries 13,997.

Plans At Toronto

This Christmas and New Year rush at the port of Toronto will, it is expected, be unusually heavy, and Customs-Excise branches are fully prepared. S. G. Taylor, Superintendent of the Customs postal branch, states that this staff has been advised that no regular leave of absence will be granted during the period from December 15 to 30, inclusive. The staff will be augmented by the addition of from six to eight clerks from the various branches of the port. Also, the Department has been requested to provide four seasonal truckmen for the Christmas period. Experienced officers will be drawn from the regular staff and placed in the sortation department of the post office, terminal A, upon the arrival of all large mails in order to expedite the delivery of parcels to the postal branch in the usual way. The hours when this branch will be opened to the public will be from 9 a.m. to 6 p.m., including Saturdays, during the Christmas season. Also, a number of clerks will arrive at 8 a.m. in order to sort the parcels which arrive from the previous night's work, and to place them in their respective bunks prior to 8.45 a.m. This removes the possibility of delay arising at the opening of the office for business. In conformity with the practice of other Christmas and New Year seasons, each day's work will be completed, thus eliminating any cause for complaint on the part of the public.

Preparations At Winnipeg

Preparations for the prompt handling of Christmas and New Year mail at the port of Winnipeg are complete. Walter Jordan, Superintendent of the Customs postal branch, states that office hours at his branch will be extended until 6 p.m. each day from December 15 to January 3, inclusive. In co-operation with the post office authorities, officers engaged in the sortation of mail will report for duty at 7 a.m. during the rush period. Upon the arrival of trains conveying British and foreign Christmas mail, officers of the branch will be on hand at postal station A, Canadian Pacific Railway depot, to release non-dutiable parcels for delivery direct to the addressees in the western provinces. Dutiable parcels are despatched to their respective ports for collection of revenue payable thereon. Parcels consigned to persons residing in Winnipeg and points under the survey of the port of Winnipeg are sorted at the general post office. Contents of parcels addressed to country residents are appraised, and importers notified by advice cards of the amount of duty and tax due.

During the Christmas and New Year holiday season of 1934-35 a total of 12,787 parcels was received at this port. Duty and tax collected amounted to $12,807.

Arrangements completed at the Customs express branch for handling the holiday rush are similar to those of other years, S. Carberry, Superintendent, informs the Review. All the varied classes of Christmas and New Year gifts will be dealt with promptly. The express companies co-operate with this branch by notifying the consignees by the usual express advice notice, or, if the consignees can be reached by telephone this method is used in addition to the written notice. If necessary the express companies operate additional delivery trucks during the Christmas and New Year season. As there are many packages of fruit, fresh and dried, which are obviously to be classified as casual donations, the necessary forms are prepared before the consignees arrive and thus considerable time is saved during the rush hours. All these arrangements have proved very satisfactory in the past, enabling Christmas shipments to be handled efficiently.

During December, 1934, packages handled at this branch totalled 2,839 and duty collected amounted to $17,502. Entries totalled 549.

At Vancouver

The volume of business handled at the Customs Parcel Post branch of the port of Vancouver throughout this year shows a substantial monthly increase over the corresponding months of 1934, both in the number of packages handled and the duties collected. In view of this, and the improvement in business generally, it is anticipated that the coming Christmas and New Year season in this branch will be particularly busy. As in former years, officers will be drawn from other branches of the port to augment the regular staff of nineteen.

As formerly, it is proposed to use the Postal Station in the Canadian Pacific Railway depot, where there is ample room for the handling of the incoming Christmas mail. This is usually brought into effect about December 15, when the number of packages arriving shows a decided increase above normal. At this station sortation of dutiable from non-dutiable packages will be made, also the preparation of package lists and the notice cards intended for addressees.

In the Parcel Post branch every available wicket will be needed. Officers detailed for duty at the counters will be assisted by clerks in the carrying of the parcels from the racks to the counters, in order that the public will have prompt and efficient service. Last year a uniformed officer was stationed in the main corridor to direct the public to the various wickets, thus avoiding congestion. This was found to be of considerable service and will be adopted this year.

During the last Christmas season, including New Year's, this branch handled 3,479 British packages, 5,849 foreign packages, and 368 registered packages, making a total of 9,696. Collections were $11,912.

The business of the Express branch at this port shows an increase in volume of business each month during this year, as compared with the corresponding months of last year. This branch does not handle much extra business at the Christmas season, and the work involved can be taken care of efficiently by the present staff during regular business hours. During last Christmas season this branch handled 1,949 packages, on which $9,347.78 duty was collected.

HALIFAX PREPARATIONS

Halifax is ready for the Christmas and New Year anticipated increase in Customs business. The regular staffs at the Customs express and postal branches will be increased by a sufficient number of officers drawn from other branches to handle the Christmas and New Year business efficiently, R. H. Pope, Collector, states. Revenue collected at the postal branch during the period from April 1 to October 31, this year, amounted to $15,969 compared with $13.555 collected in the same period last year. Entries numbered 881 compared with 784. At the express branch collections in the respective periods totalled $18,991 and $16,750; entries 730 and 716.

During the fiscal year ended March 31, 1935, export entries at this port totalled 49,036, an increase of 8,715 entries compared with 1933-34.

AT SAINT JOHN

The Customs Postal Branch at Saint John, N.B., at the Christmas season is always a busy place with the regular staff of seven employees augmented for the Christmas rush. Some days previous to Christmas the office is kept open until 9 p.m. for the public convenience. The staff works each night to cope with the influx of parcels coming from Great Britain, the United States and other countries. Most of these parcels must be opened for appraisal and cards made out for each dutiable parcel. During the last Christmas and New Year season between the dates December 15 and January 3 the number of packages at this branch entered for duty was 959, the number of entries 53 and the total revenue collected $1,130.48.

The Express Branch during these last few years has not done as much Christmas business as in previous years but here the bulkier parcels are received, opened for appraisal and duty assessed accordingly. The Express companies make two regular deliveries to and from this branch daily. The business at this branch is regularly done by five employees. This staff handles the Christmas rush without any additional help.

In the last Christmas and New Year period from December 15 to January 3 this branch handled 355 packages for duty with 31 entries and revenue collected $1,190.21. All of these were not Christmas packages, but a great number of them were.

EXPORT OF NEWSPRINT

Canadian newsprint went to 32 countries in September last. The amount was 4,178,239 cwt., valued at $7,173,542 compared with 3,815,886 cwt. at $6,569,041 last year. The largest purchasers were: United States $5,623,545, Australia $412,805, Great Britain $394,708, Argentina $236,998, Japan $107,924, New Zealand $56,873, China $56,111, Chile $53,986, Peru $46,964, British South Africa $32,720, Brazil $24,822, Uruguay $21,257, Hong Kong $17,707, Cuba $15,552.

APPLE SHIPMENTS FROM HALIFAX INCREASED

This Season Shows Advance Over Last Year

APPLE shipments from the port of Halifax this season up to and including November 10, amounted to 436,722 barrels. During the last week of this period seven steamers took 55,664 barrels of apples from this port bound for British ports. These totals compare with 30,986 barrels shipped during the corresponding week of last year and 337,306 barrels shipped during the period up to November 10, 1934.

The apple crop of the Annapolis Valley, the great apple growing district of Nova Scotia, prior to 1911, averaged about 500,000 barrels a year. After that date the yield steadily increased, and up to 1919 the average was around 785,000 barrels; then the average rose to 1,400,000 barrels. In 1929 production totalled 1,750,000 barrels. These figures represent the commercial yield—that is, apples actually sold in domestic and export markets.

During the month of October, 1935, a total of 589 vessels, net registered tonnage 458,986, entered and cleared at the port of Halifax. This compares with 527 vessels, net registered tonnage 511,224, entered and cleared in October, 1934. Vessels engaged in the trans-oceanic service, entered and cleared, numbered 134 compared with 146; vessels engaged in the coastwise trade 455 as

Ocean vessels at one of the Halifax piers.

against 381. Cargo tonnage handled, inwards and outwards, amounted to 189,063 compared with 165,736 handled in October, 1934. Passengers landed and embarked numbered 540 compared with 462, and bags of mail handled 452 compared with 922.

Totals covering the ten months periods, January 1 to October 31, 1935 and 1934, were as follows:—

Vessels entered and cleared 4,780 (4,381), cargo tonnage handled 1,810,177 (1,744,800), passengers landed and embarked 19,267 (23,082), bags of mail handled 67,996 (77,084).

DEPARTMENTAL RULINGS

First Aid Cabinets and First Aid Kits or Packets, consisting of a carton or metal case containing principally surgical dressings, asceptic or antiseptic, such as gauze bandages, gauze, absorbent cotton, lint, and gauze pads, whether or not also containing other articles such as adhesive tape, antiseptics, medicines, medicinal plasters, safety pins, splints, applicators, and a pair of scissors, when imported and invoiced as entities, may be classified under tariff item 236.

When the various articles comprising the cabinets and kits or packets are itemized and valued separately on the invoice, they are, of course, to be rated under the various tariff items applicable.

This ruling is effective on and after the 23rd October, 1935.

" Dresser " pipe couplings of iron or steel are dutiable under tariff item 400, irrespective of the diameter of the pipe on which they are to be used.

This ruling is effective on and after the 28th October, 1935.

Steel chassis frames for passenger automobiles are of a class or kind not made in Canada.

This ruling is effective on and after the 1st October, 1935, and supersedes the ruling in Appraisers' Bulletin No. 3530.

Decisions of the Tariff Board on Appeals Under Provisions of Part II of the Tariff Board Act

At the sitting on the 28th February, 1935—Appeal No. 44. In the matter of the request of the Department of National Revenue, Customs Division, for a ruling on the tariff classification of skelp for use in the manufacture of pipe couplings.

Ruling on the 12th June, 1935:—

When pipes and tubes are manufactured by manufacturers of pipes and tubes in their own factories out of material dutiable under Tariff Item 384, coupling for such pipes and tubes made out of the same material are within the description " pipes and tubes " in Tariff Item 384.

The said decision of the Tariff Board is interpreted to mean that when skelp of iron or steel, hot rolled, is imported by a manufacturer of pipes and tubes and such manufacturer uses the skelp in his plant in making pipe couplings, Tariff Item 384 applies, but that this item does not apply if the skelp is imported by a manufacturer who makes pipe couplings only, and who does not also make pipe upon which such couplings are used.

At the sitting on the 11th July, 1935—Appeal No. 47. In the matter of the appeal by Leith and Dyke Limited, Vancouver, B.C., against a ruling of the Department that material described as " Asbestos Dryer " is dutiable under Tariff Item 542.

Ruling on the 11th September, 1935:—

Asbestos Dryer for paper-making machine manufactured by Messrs. Porritts and Spencer, Limited, Bury, Lancashire, England, as per sample submitted is dutiable under Tariff Item 542.

Appeal No. 48. In the matter of the appeal by Ottawa Silica & Sandstone, Limited, Ottawa, against a ruling of the Department that silica sand is admissible under Tariff Item 295.

Ruling on the 11th September, 1935:—

The material which is imported from the United States, commonly known as silica sand, is entitled to entry under Tariff Item 295.

REGULATIONS REGARDING TRAVELLERS' SAMPLES

The following regulations are established in respect of imported Commercial Travellers' Samples:—

1. Imported samples (not Canadian produce or manufacture) such as are carried by commercial travellers intended solely for use in taking orders for similar merchandise and not for sale, together with the trunks and other packages containing them (except when of "no commercial value") are subject to ordinary duty and taxes at each time of importation, but not to special duty in addition thereto; provided, however, that the trunks in which samples are contained may be admitted free after payment of duty and taxes on first importation, if identified to the satisfaction of the Customs Officer.

2. Commercial travellers are required to deliver to the Customs Officer for entry purposes a properly certified invoice or a statement in detail, showing the price (wholesale) of each sample as sold for home consumption. If a statement be furnished in lieu of a properly certified invoice, it shall be attested to by the traveller. The quantities of such samples as shown on the invoice or statement shall be duly checked by the Customs Officer and proper duty and taxes paid thereon before delivery.

3. Cards, portfolios, pasteboard boxes or other coverings containing cut samples of cloth, edgings, textile fabrics, buttons of various patterns, and other articles obviously for use only as samples to sell by and having no commercial value, may be admitted free of duty and taxes; the term "no commercial value" does not, however, apply to portfolios, boxes or other coverings used in displaying samples, when susceptible to other use or having a saleable value.

4. *Special Regulations Respecting Samples From British Countries and From Most-Favoured Nation Countries.*—When such commercial travellers' samples are imported temporarily direct by non-residents of Canada from any British country or from any country entitled to most-favoured-nation treatment in tariff matters by Canada, they may be admitted upon deposit of a sum equivalent to the duty and taxes thereon, such deposit to be subject to refund on the exportation of the samples under Customs supervision within twelve months from the date of Customs entry. Trunks containing such samples, when not marked in evidence of duty and taxes having previously been paid thereon in Canada, may be listed and valued along with the samples contained therein for purposes of deposit and subsequent refund, or may be delivered on payment of duty and taxes and may then be marked to ensure future importation without payment of further duty. A temporary entry of such samples with properly certified invoices (or statements as provided for in section 2 hereof) annexed thereto, shall be presented to the Collector of Customs and Excise at the port of entry. The importer shall make and subscribe to a declaration on the face of the temporary entry that the goods described therein are bona fide samples for use only in taking orders for merchandise and are to be exported within twelve months.

5. When the samples are marked by a Customs Officer for identification and the temporary entry duly completed, the Collector may issue his permission for the release of the samples upon receiving the required deposit from the importer, such permission to have a notation thereon that the money deposited with the temporary entry of samples is subject to refund under the provisions of these regulations, and an extra copy of the temporary entry and of the Collector's permission shall be delivered to the importer along with a copy of the invoice, so that the same may be presented to the Customs Officer at the port of exit when samples are exported.

6. The deposit received with the temporary entry of samples shall be dealt with by the Collector in the same manner as tourists' deposits, without, however, completion of Form E-29. Such temporary entries shall be numbered and filed in consecutive order.

7. If all of the samples are not exported a deduction shall be made from the deposit equivalent to the duty and taxes payable on the samples not exported, which amount shall be taken to account as duty and taxes in the ordinary course, and the balance of the deposit may be refunded upon the exportation of the identified samples which are exported under Customs supervision as provided herein.

8. In the case of travellers' samples, Customs Officers may allow British preferential or most-favoured-nation rates, as the case may be, upon the declaration of the traveller as to the origin of the samples.

9. The privileges provided for in sections 4 to 8, inclusive, of these regulations do not extend to articles which owing to their nature could not be identified upon exportation.

10. Samples admitted to temporary entry on deposit under the special regulations respecting samples from British and most-favoured-nation countries may be taken to the United States by the traveller and returned to Canada merely upon report at Customs at any time within twelve months from the date of the temporary entry. On their return the samples may be admitted without entry if, upon being checked by a Customs Officer against the copy of the temporary entry and invoice in possession of the traveller, the officer is satisfied that the samples are those referred to in such temporary entry.

Departmental Memonrandum No. 663 and supplements thereto are superseded.

UNITED STATES AIRPORTS OF ENTRY

For the information of those concerned the following lists of United States airports of entry are reprinted from official notification furnished by the United States Treasury Department. These lists have been corrected to October 1st, 1935.

Airports designated as airports of entry without time limit—Ajo, Arizona, Municipal Airport; Albany, New York, Municipal Field; Brownsville, Texas, Municipal Airport, Buffalo, New York, Municipal Airport; Detroit, Michigan, Wayne County Airport; El Paso, Texas, Municipal Airport; Key West, Florida, Meacham Field; Miami, Florida, Pan-American Field (or 36th Street); Nogales, Arizona, Nogales Municipal Airport; San Diego, California, San Diego Municipal Airport (Lindbergh Field); Seattle, Washington, Boeing Municipal Air Field; Seattle, Washington, Lake Union.

Temporary airports of entry—Akron, Ohio, Municipal Airport; Bellingham, Wash., Graham Airport; Buffalo, N.Y., Buffalo Marine Airport; Burlington, Vt., Burlington Municipal Airport; Calexico, California, Calexico Municipal Airport; Cape Vincent, N.Y., Cape Vincent Harbor; Caribou, Maine, Caribou Municipal Airport; Cleveland, Ohio, Cleveland Municipal Airport; Crosby, N. Dak., Crosby Municipal Airport; Detroit, Michigan, Detroit Municipal Airport; Detroit, Michigan, Fort Airport; Douglas, Arizona, Douglas Airport; Duluth, Minnesota, Duluth Municipal Airport; Duluth, Minnesota, Duluth Boat Club Seaplane Base; Eagle Pass, Texas, Eagle Pass Airport; Fairbanks, Alaska, Weeks Municipal Airfield; Great Falls, Montana, Great Falls Municipal Airport; Havre, Montana, Havre Municipal Airport; Juneau, Alaska, Juneau Airport; Ketchikan, Alaska, Ketchikan Airport; Laredo, Texas, Laredo Airdrome; Malone, New York, Malone Airport; Miami, Florida, Dinner Key Seaplane Base, Miami, Florida, Viking Airport and Seaplane Base; Ogdensburg, N.Y., Ogdensburg Harbor; Pembina, N. Dak., Fort Pembina Airport; Plattsburg, N.Y., Mobodo Airport; Portal, N. Dak., Portal Airport; Port Angeles, Wash., Port Angeles Airport; Port Townsend, Wash., Port Townsend Airport; Put-in-Bay, Ohio, Put-in-Bay Airport; Rouses Point, N.Y., Rouses Point Seaplane Base, San Juan, P.R., Isla Grande; Sault Ste. Marie, Mich., Sault Ste. Marie Airport; Scobey, Montana, Scobey Airport; Skagway, Alaska, Skagway Municipal Airport; Skagway, Alaska, Skagway Seaplane Base; Spokane, Washington, Spokane Municipal Airport (Felts Field) Swanton, Vermont, Missisquoi Airport; Tampa, Fla., International Airport, Tampa; Watertown, N.Y., Watertown Municipal Airport; West Palm Beach, Fla., Roosevelt Flying Service Base (Currie Common Park); Wrangell, Alaska, Wrangell Seaplane Base.

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections during the months of October, 1934, and October, 1935:—

October, 1935, spirits potable, $680,525; October, 1934, $863,642. October, 1935, spirits, non-potable, $87,907; October, 1934, $89,156. October, 1935, malt, $527,805; October, 1934, $530,905. October, 1935, cigars, $39,077; October, 1934, $43,081. October, 1935, cigarettes, $1,853,419; October, 1934, $1,795,686. October, 1935, manufactured tobacco, $403,419; October, 1934, $428,743. October, 1935, foreign raw leaf tobacco, $218,795; October, 1934, $318,913. October, 1935, beer, $27,906; October, 1934, $132,382. October, 1935, licences, $336; October, 1934, $171. October, 1935, validation fee, $56,798; October, 1934, $52,253. October, 1935, malt syrup, $10,593; October, 1934, $10,469. October, 1935, total, $3,906,585; October, 1934, $4,265,407.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of October, 1934, and October, 1935:—

October, 1935, tobacco, cut, 1,586,753 pounds; October, 1934, 1,702,791 pounds. October, 1935, tobacco, plug, $356,978 pounds; October, 1934, 370,555 pounds. October, 1935, cigarettes, number 463,276,145; October, 1934, 448,818,130. October, 1935, cigars, number 13,276,725; October, 1934, 14,358,520. October, 1935, snuff, 73,172 pounds; October, 1934, 71,610 pounds. October, 1935, foreign raw leaf tobacco, 535,016 pounds; October, 1934, 783,839 pounds.

THE MAPLE HARVEST

Canada's maple syrup and maple sugar production in the 1935 season had a value of $3,522,420, compared with $3,040,600 in 1934, an increase of $481,820 or 15·8 per cent.

* * NEWS AND COMMENT * *

OTTAWA: A very pleasant and largely attended supper-dance was held recently in the Quebec suite of the Chateau Laurier by the Connaught Social Club, organized to bring the Customs and Excise staff in the Connaught Building into social contact from time to time. Guests of the evening included Mr. Scully, Commissioner of Customs, and Mr. Sim, Commissioner of Excise, who spoke briefly alluding to the value of such "get together" informal functions.

An enjoyable dance was held, bridge was played, and a buffet supper served. The event was a colourful and enjoyable one, and the club hopes to repeat it in coming seasons.

Officers of the club are: Mr. Scully, honorary president; Mr. Sim, honorary vice-president; Harry Sullivan, president; W. R. Allan, vice-president; Miss M. Mahon, secretary; and R. Lavallée, treasurer. The committee in charge of the successful arrangements was composed of the executive and Miss K. L. McKinnon, R. A. Linkletter, F. C. Attfield, R. W. Empey, G. A. Reid and L. Montpetit.

G. E. McBride, a highly respected senior officer of the Check Branch at headquarters, retired on superannuation November 6, 1935, after eighteen years of faithful and efficient service. Mr. McBride entered the Customs as Preventive Officer in 1917 and was transferred to the Check Branch two years later. He was born in Ireland, and leaves the service with the hearty good wishes of his many friends and former colleagues for continued health and happiness. Mr. McBride was a familiar figure in the Connaught Building, and his unfailing courtesy and comaraderie will be long remembered. He was an active member of the National Revenue Golf Club, and took part in the competition held in September for the Commissioners Trophy. He served with the Imperial forces in the South African war, and was an original member of the "Princess Pats" in the world war.

On the occasion of his retirement Mr. McBride was presented with a Gladstone bag on behalf of his fellow workers by L. D. Warren, Chief of the Check Branch.

SAINT JOHN, N.B.: C. F. Tilley, Chief Customs-Excise Clerk, has retired on superannuation after nearly 48 years service. Mr. Tilley joined the Customs House staff at Saint John in 1888 and is believed to be the only living member of that staff as then constituted. He has served under seven Collectors. He was appointed Senior Clerk in 1912 and was promoted to Chief Clerk three years later, receiving the status of Chief Customs-Excise Clerk in 1921. Mr. Tilley was a valued and efficient officer.

OSOYOOS, B.C.: H. G. Neelands, a former Sub-Collector at this outport, died recently in Seattle, Washington, aged 76. The late Mr Neelands was for twelve years in the Customs service, having received his first appointment in 1916 as Preventive Officer, and retiring on superannuation in 1928. The deceased was a pioneer Vancouver resident and one of the first photographers in that city. Among the historic photographs he made depicting important events in the life of the city are Vancouver's City Hall in a tent, a well-known real estate office in the burned-out log of a big fir tree, the wreck of s.s. *Beaver* and the arrival of the first C.P.R. train. Later moving to Nelson, B.C., he served as Mayor of Nelson just prior to taking up his duties as Customs officer at Osoyoos.

NIAGARA FALLS: International automobile traffic through the port of Niagara Falls during the month of October last increased by 11,947 cars compared with October, 1934, with a grand total of 139,532 cars handled. United States cars inwards and outwards numbered 90,871, an increase of 4,269; Canadian cars 48,661, an increase of 7,678. Other vehicles inwards and outwards numbered 5,348, a decrease of 2,829; passengers carried 591,186, an increase of 49,508.

Automobiles entered under 60-day touring permits in October last totalled 7,666. This compares with 7,722 entered in October of last year. Cars entered under traveller's vehicle permits numbered 195 compared with 183; cars entered for periods of 48 hours or less 37,923 as against 36,694. Canadian cars reported outwards for touring purposes numbered 6,038, an increase of 359.

MONTREAL: Revenue collected at the Customs express branch, Montreal, during the month of October last amounted to $169,750 as against $166,528 collected in October, 1934, an increase of $3,222. Packages delivered numbered 12,321, an increase of 1,310; entries 2,094, a decrease of 32. At the Customs postal branch receipts in October amounted to $86,428 compared with $85,348 received in October last year, an increase of $1,180. Parcels received in the respective periods totalled 25,172 and 25,936, parcels cleared 24,644 and 25,385, entries 1,984 and 2,110.

TORONTO: Revenue collected at the Customs postal branch, Toronto, during the month of October last amounted to $90,602, an increase of $8,647 compared with October, 1934. Packages received numbered 31,410, increase 600; packages delivered 28,221, increase 477; entries received 2,750, increase 129. At the Customs express branch totals for the respective months were as follows: collections $229,234 ($233,887), packages received 17,579 (17,238), entries 3,511 (3,631).

At the Leaside Customs Air Harbour 20 aeroplanes, inwards and outwards, reported during October, carrying a total of 37 passengers. This compares with a total of 28 planes reported in October last year, carrying a total of 28 passengers.

* QUESTION BOX AND LETTER BAG *

These questions have been received:—

(1) A Customs broker holding a licence decides to take a partner. The licence under which he operates will have to be changed to the name of the partnership. Is it necessary to issue a new licence and collect the customary fee?

(2) Who was the first Minister of Inland Revenue in the Laurier administration, and who were the Deputy Ministers of Inland Revenue from Confederation to the time of that department being merged with the Customs?

The answers are:—

(1) A new licence must be issued and the fee collected. Collectors should read carefully Memorandum 10 revised, dealing with licences for Customs House brokers. The Department should be notified in all cases when licences become inoperative, either by the death or discontinuance of active business by the holder.

(2) Sir Henri Joly de Lothbinière was the first Controller of Inland Revenue in the government of Sir Wilfrid Laurier. He was sworn in on July 13, 1896. The following year the position of Controller was abolished and Sir Henri Joly de Lotbinière retained portfolio of Inland Revenue until June, 1900.

A search of old records results as follows:—

Thomas Worthington, Commissioner of Inland Revenue from July, 1870, to May, 1871.

Wilfrid Brunel, Commissioner, May, 1871, to January, 1883.

Edward Miall, Commissioner, January, 1883, to June, 1901.

William J. Gerald, Deputy Minister, June, 1901, to October, 1912.

William Himsworth, Deputy Minister, October, 1912, to October, 1914.

J. U. Vincent, Deputy Minister, October, 1914, to June, 1918.

REGARDING SUGGESTED FORM

In the October number a letter was included from H. J. Soucy, Clair, N.B., suggesting a new specimen form to take the place of the present B-16½ form. The following letter commenting on the suggestion has been received from George Kendall, of the Vancouver staff:—

The amendment suggested on present B-16½ is good and would be a boon to those of us who have small collections to make. If a new form was considered the size of 6½ inches by 4½ inches would be ample (the present one is 6½ inches by 4 inches), providing the heading of the leaves was printed lengthwise as per your specimen in current issue. I believe all officers from Examiners to Inspectors would welcome the change. The tariff item number might be a little difficult to obtain, such as when officers travel by boat from Victoria to Vancouver, and make any small collections necessary whilst en route, to avoid causing any delay to passengers proceeding overland.

JUST AMONG OURSELVES

NOVEMBER-DECEMBER

ADDITIONS

QUEBEC

MONTREAL: Gaston Comeau, Office Boy; Marcel Girardin, Office Boy; Fernand Teasdale, Office Boy.

THREE RIVERS (La Tuque): Gustave Brassard, Sub-Collector of Customs and Excise, Grade 1.

ONTARIO

FORT ERIE: A. L. Armstrong, Customs Excise Examiner; W. H. Bogardis, Customs Excise Examiner.

HAMILTON (Grimsby): E. S. Johnson, Sub-Collector of Customs and Excise, Grade 1.

TORONTO: W. D. Chapman, Office Boy; D. G. Duncan, Office Boy; W. H. Smith, Office Boy.

BRITISH COLUMBIA

NANAIMO (Port Alberni): E. T. Cox, Customs Excise Examiner, Grade 1.

NEW WESTMINSTER (Huntingdon): A. E. Crouter, Customs Excise Examiner.

ADMINISTRATIVE

Miss A. M. Christie, Stenographer, Grade 3.
Miss E. G. Harrison, Stenographer, Grade 1.
W. W. Watson, Junior Chemist.
Miss A. L. Wickwire, Assistant Private Secretary.
Arthur W. Merriam, Dominion Customs Appraiser.

DEDUCTIONS

NOVA SCOTIA

SYDNEY: J. H. Scott, Assistant Customs Appraiser (superannuated).

QUEBEC

MONTREAL: J. A. Lefebvre, Computing Clerk (retired); J. O. Moquin, Assistant Customs Appraiser (superannuated).

(Joliette): J. E. Barrette, Customs Excise Clerk (superannuated).

ONTARIO

GODERICH (Wingham): W. H. Fraser, Sub-Collector of Customs and Excise, Grade 1 (retired).

INGERSOLL: F. G. Walley, Collector of Customs and Excise, Grade 2 (superannuated).

TORONTO: Miss M. I. Roughley, Stenographer, Grade 2 (resigned).

ALBERTA

EDMONTON (Herschel Island, Y.T.): C. E. Rivett-Carnac, Customs Excise Enforcement Office (services terminated).

SASKATCHEWAN

MOOSE JAW (Val Marie): E. A. Lecourse, Customs Excise Enforcement Officer (services terminated).

BRITISH COLUMBIA

CRANBROOK (Rykerts): R. W. Crawford, Customs Excise Examiner, L.S. (services terminated).

NANAIMO (Port Alberni): Allan Bowe, Customs Excise Examiner, Grade 1 (services terminated).

VANCOUVER: Robert Kelso, Customs Excise Examiner (superannuated); R. W. Trythall, Customs Appraiser (Divisional) (superannuated); W. J. Ward, Customs Excise Examiner (superannuated).

VICTORIA (Quatsino): B. W. Leeson, Sub-Collector of Customs and Excise, L.S. (superannuated); F. W. Davey, Collector of Customs and Excise, Grade 5 (superannuated).

ADMINISTRATIVE

G. E. McBride, Senior Customs-Excise Checking Clerk (superannuated).
A. O. Rocque, Head Translator (deceased).

AUDIT

TORONTO, Ont.: Miss M. M. Menzie, Stenographer, Grade 3 (resigned).

PROMOTIONS

NOVA SCOTIA

C. G. O'Brien, from Customs Excise Clerk to Express and Postal Computing Clerk, Halifax, N.S.
H. H. Betts, from Customs Excise Clerk to Express and Postal Computing Clerk, Halifax, N.S.
E. W. Carroll, from Clerk Grade 1 to Customs Truckman, Halifax, N.S.

NEW BRUNSWICK

R. W. Duncan, from Customs Excise Examiner to Collector of Customs and Excise, Grade 1, Sackville, N.B.
C. W. Carvell, from Customs Excise Examiner to Assistant Registrar of Shipping, St. John, N.B.
R. F. Logan, from Express and Postal Computing Clerk to Senior Customs Excise Clerk, Saint John, N.B.
R. C. Loose, from Customs Truckman to Customs Warehouse Keeper, Saint John, N.B.

QUEBEC

N. E. Ferland, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2, Montreal, Que.

J. D. Labelle, from Senior Customs Excise Clerk to Head Clerk, Montreal, Que.

G. A. Loranger, from Customs Excise Examiner to Customs Appraiser, Montreal, Que.

Gaston Laramee, from Express and Postal Computing Clerk to Computing Clerk, Quebec, Que.

ONTARIO

W. J. Hampton, from Customs Excise Examiner to Customs Excise Cashier, Chatham, Ont.

J. W. Askew, from Customs Excise Examiner to Gauger, Hamilton, Ont.

H. A. Rogers, from Express and Postal Computing Clerk to Computing Clerk, Kitchener, Ont.

J. N. Archibald, from Customs Excise Clerk to Customs Excise Cashier, Kitchener, Ont.

F. V. Granger, from Computing Clerk to Senior Customs Excise Clerk, London, Ont.

J. R. Welsford, from Customs Excise Examiner to Express and Postal Computing Clerk, Ottawa, Ont.

S. A. G. Smith, from Express and Postal Computing Clerk to Computing Clerk Ottawa, Ont.

J. E. S. Mulligan, from Assistant Customs Appraiser to Customs Appraiser (Divisional), Ottawa, Ont.

J. E. Duffield, from Customs Excise Examiner to Cashier and Computing Clerk, Owen Sound, Ont.

George Jones, from Customs Excise Clerk to Express and Postal Computing Clerk, Toronto, Ont.

F. J. Dolan, from Customs Truckman to Customs Excise Examiner, Toronto, Ont.

W. N. Tewkesbury, from Office Boy to Customs Excise Examiner, Toronto, Ont.

G. H. Tyers, from Customs Truckman to Customs Excise Clerk, Toronto, Ont.

Wilbert Robertson, from Computing Clerk to Head Clerk, Toronto, Ont.

B. L. Smith, from Office Boy to Customs Truckman, Toronto, Ont.

W. F. Richardson, from Express and Postal Computing Clerk to Computing Clerk, Toronto, Ont.

R. G. Fraser, from Customs Excise Examiner to Special Exciseman, Grade 1, Toronto, Ont.

A. T. Howard, from Gauger to Supervisor of Gaugers, Toronto, Ont.

Arthur Briggs, from Customs Express and Postal Cashier to Customs Excise Cashier, Toronto, Ont.

J. E. Crowley, from Express and Postal Computing Clerk to Customs Express and Postal Cashier, Toronto, Ont.

J. E. Winfield, from Customs Excise Clerk to Express and Postal Computing Clerk, Toronto, Ont.

O. M. Baby, from Customs Excise Examiner to Senior Customs Excise Examiner, Toronto, Ont.

F. R. Goode, from Express and Postal Computing Clerk to Computing Clerk, Toronto, Ont.

John McGrath, from Office Boy to Customs Excise Examiner, Toronto, Ont.

James Mossman, from Customs Excise Examiner to Senior Customs Excise Examiner, Windsor, Ont.

Percival Crawford, from Customs Excise Examiner to Senior Customs Excise Examiner, Windsor, Ont.

C. A. Stocks, from Customs Excise Clerk to Computing Clerk, Windsor, Ont.

F. G. Shepley, from Customs Excise Examiner to Computing Clerk, Windsor, Ont.

MANITOBA

EMERSON: R. Lendrum from Customs Excise Examiner to Cashier and Computing Clerk.

WINNIPEG: H. E. Magee, from Senior Customs Excise Clerk to Assistant Customs Appraiser; Geo. McKay, from Customs Excise Examiner to Senior Customs Excise Examiner; P. H. Stokes, from Customs Excise Examiner to Express and Postal Computing Clerk.

WINNIPEG (The Pas): J. O. E. Gamache from Customs Excise Examiner, Grade 1 Outport to Sub-Collector of Customs and Excise, Grade 1 Outport.

SASKATCHEWAN

REGINA: John Horn, from Senior Customs Excise Clerk to Chief Customs Excise Clerk, Grade 4 Port.

MOOSE JAW: J. A. Dickson from Express and Postal Computing Clerk to Customs Express and Postal Cashier; Hubert Horseman from Customs Excise Examiner to Express and Postal Computing Clerk.

ALBERTA

CALGARY: M. W. Gill, from Customs Express and Postal Cashier to Customs Excise Cashier.

EDMONTON: Albert Armstrong, from Computing Clerk to Gauger; A. H. Elliott, from Chief Customs Excise Clerk, Grade 4, to Collector of Customs and Excise, Grade 4; R. M. McDermott, from Express and Postal Computing Clerk to Computing Clerk.

BRITISH COLUMBIA

CRANBROOK: W. G. Morton, from Customs Excise Examiner to Cashier and Computing Clerk.

VANCOUVER: C. J. Cocker, from Computing Clerk to Senior Computing Clerk; H. I. Dempster, from Senior Customs Excise Clerk to Customs Excise Account Clerk, Grade 7 Port; John Eckersley, from Customs Excise Clerk to Computing Clerk; D. W. Gibbons, from Computing Clerk to Assistant Customs Appraiser; G. S. Hay, from Senior Customs Excise Examiner to Assistant Surveyor of Customs and Excise, Grade 7 Port; Lawrence Healey, from Customs Truckman to Customs Excise Clerk; A. J. Hopgood, from Computing Clerk to Senior Customs Excise Clerk; S. C. Johns, from Assistant Customs Appraiser to Customs Appraiser Divisional; Geo. Kendall, from Customs Excise

Examiner to Customs Warehouse Keeper; S. J. Lea, from Customs Excise Examiner to Express and Postal Computing Clerk; J. D. Smyth, from Express and Postal Computing Clerk to Computing Clerk; H. F. Thorn, from Customs Excise Clerk to Express and Postal Computing Clerk.

VICTORIA: E. W. Abraham, from Customs Excise Examiner to Senior Customs Excise Examiner.

ADMINISTRATIVE

G. E. Aust, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk.

O. V. Carruthers, from Clerk, Grade 3, to Principal Clerk.

T. H. Cuthbert, from Clerk, Grade 4, to Principal Clerk.

T. V. Doyle, from Senior Customs Excise Checking Clerk to Principal Clerk.

T. S. Falkner, from Principal Clerk to Principal Customs Excise Checking Clerk.

C. R. Good, from Clerk, Grade 4, to Principal Clerk.

W. J. Henry, from Principal Customs Excise Checking Clerk to Head Clerk.

F. W. Hughes, from Clerk, Grade 4, to Principal Clerk.

Miss V. B. McKim, from Stenographer, Grade 2, to Stenographer, Grade 3.

Wm. Millar, from Clerk, Grade 4, to Principal Clerk.

L. H. Montpetit, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk.

C. F. O'Brien, from Senior Customs Excise Checking Clerk to Principal Clerk.

H. J. Ogg, from Clerk, Grade 3, to Clerk, Grade 4.

R. Paradis, from Junior Chemist to Assistant Chemist.

G. A. Reid, from Principal Clerk to Head Clerk.

L. H. Taylor, from Principal Clerk to Head Clerk.

J. F. Telford, from Clerk, Grade 4, to Principal Clerk.

J. A. A. White, from Senior Customs Excise Checking Clerk to Principal Clerk.

AUDIT

MONTREAL: C. R. Wilson, from Customs Excise Examiner to Cashier and Computing Clerk.

INVESTIGATION DRAWBACKS

OSHAWA: E. G. Richardson, from Customs Excise Cashier to Investigator of Drawback Claims.

PROMOTION AND TRANSFER

INVESTIGATION DRAWBACKS

F. M. Lavell, from Investigator of Drawback Claims, Winnipeg, to Senior Investigator of Drawback Claims, Vancouver.

TRANSFERS

J. F. Matta, from Excise Tax Auditor, Hamilton, Ont., to Excise Tax Auditor, Toronto, Ont.

J. S. Robbins, from Excise Tax Auditor, Toronto, Ont., to Excise Tax Auditor, Hamilton, Ont.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the eight months of the fiscal year November 1934 and November 1935. (Decrease Marked*).

Districts	1934-35	1935-36	Increase or Decrease
Charlottetown	257,596 41	320,683 81	63,087 40
Halifax	845,539 73	1,021,401 14	175,861 41
Saint John	520,016 83	644,832 39	124,815 56
Quebec	819,499 30	664,175 47	* 155,323 83
Montreal	15,842,536 50	20,656,875 95	4,814,339 45
Ottawa	3.635,523 10	4,137,158 45	501,635 35
Kingston	134,959 69	168,716 31	33,756 62
Belleville	366,032 90	380,833 43	14,800 53
Toronto	15,863,796 75	22,001,851 66	6,138,054 91
Hamilton	3,204.915 00	4,907 770 62	1,702,855 62
London	4,184,050 39	6,598,137 66	2,414.087 27
Fort William	123,815 69	172,859 42	49,043 73
Winnipeg	1,471,008 51	1,792,661 46	321,652 95
Regina	174,943 20	169,318 46	* 5,624 74
Saskatoon	80,641 36	97,366 70	16,725 34
Calgary	700,495 26	924,797 68	224,302 42
Edmonton	330,159 55	338,193 43	8,033 88
Vancouver	3,661,794 10	4,722,524 65	1,060,730 55
Yukon	15,921 41	16,595 91	674 50
Total	52,233,245 68	69,736,754 60	17,503,508 92

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF NOVEMBER, 1934 AND 1935

—	1934	1935	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	7,247,563 54	8,059,281 02		
Less Refunds and Drawbacks	983,242 65	678,789 57		
Net	6,264,320 89	7,380,491 45	1,116,170 56	....
EXCISE TAXES	10,639,340 38	11,416,989 52		
Less Refunds and Drawbacks	231,247 99	246,449 55		
Net	10,408,092 39	11,170,539 97	762,447 58	....
EXCISE DUTIES	4,045,523 26	4,206,355 42		
Less Refunds and Drawbacks	60,966 23	35,099 10		
Net	3,984,557 03	4,171,256 32	186,699 29	....
SUNDRY COLLECTIONS	58,917 56	55,299 91		
Less Refunds and Drawbacks	8 10	90		
Net	58,909 46	55,299 01	....	3,610 45
Net Totals	20,715,879 77	22,777,586 75	2,065,317 43	3,610 45
Net Increase	....	....	2,061,706 98	....

TOTALS FOR EIGHT MONTHS

—	1934-35	1935-36	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	57,019,267 49	57,120,058 36		
Less Refunds and Drawbacks	5,638,850 03	6,024,007 67		
Net	51,380,417 46	51,096,050 69	....	284,366 77
EXCISE TAXES	75,800,066 77	75,233,164 45		
Less Refunds and Drawbacks	1,528,597 31	2,118,331 08		
Net	74,271,469 46	73,114,833 37	....	1,156,636 09
EXCISE DUTIES	30,952,627 06	31,613,433 47		
Less Refunds and Drawbacks	394,257 86	378,136 66		
Net	30,558,369 20	31,235,296 81	676,927 61	....
SUNDRY COLLECTIONS	476,997 97	465,833 97		
Less Refunds and Drawbacks	51 22	5,925 77		
Net	476,946 75	459,908 20	....	17,038 55
Net Totals	156,687,202 87	155,906,089 07	676,927 61	1,458,041 41
Net Decrease	....	....	....	781,113 80

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF NOVEMBER, 1934 AND NOVEMBER, 1935

—	November, 1934	November, 1935	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,686,409 85	3,777,203 04	....	1,090,793 19

TOTAL FOR EIGHT MONTHS

—	1934-35	1935-36	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	52,233,245 68	69,736,754 60	....	17,503,508 92

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF NOVEMBER; AND THE EIGHT MONTHS ENDED NOVEMBER, 1934 AND 1935

—	November, 1934		November, 1935	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		65,124,512		84,114,990
Total Exports (Foreign Produce)		552,404		1,201,732
PRINCIPAL ITEMS OF EXPORTS—				
Wheat . . . Bush.	18,769,770	14,744,938	26,575,296	21,742,851
Wheat flour . . . Brls.	504,384	1,982,803	525,368	2,217,926
Fish . . . Cwt.	420,418	2,009,863	537,022	3,372,062
Furs . . . $		223,950		343,814
Meats . . . Cwt.	178,577	2,054,364	181,312	2,423,639
Cheese . . . Cwt.	141,982	1,482,021	86,540	989,343
Planks and boards . . . M ft.	120,558	2,321,022	121,444	2,660,154
Wood pulp . . . Cwt.	983,664	2,127,250	1,338,336	2,650,697
Newsprint . . . Cwt.	4,431,065	7,678,966	4,880,747	8,230,189
Automobiles and parts . . . $		787,028		1,793,088
Copper, partially manufactured . . . Cwt.	459.379	3,078.380	271,939	2,223,197
Nickel, unmanufactured . . . $		1,680,036		3,958,800
Imports entered for consumption—Free goods		22,368,699		26,432,165
Imports entered for consumption—Dutiable goods		27,515,454		29,543,125
Total imports entered for consumption		49,884,153		55,975,290

—	Eight months ended November, 1934		Eight months ended November, 1935	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		449,904,864		512,154,750
Total Exports (Foreign Produce)		4,756,198		8,556,117
PRINCIPAL ITEMS OF EXPORTS—				
Wheat . . . Bush.	126,872,612	101,777,089	127,135,624	106,221,633
Wheat flour . . . Brls.	3,442,780	12,737,918	3,283,933	12,783,450
Fish . . . Cwt.	2,028,170	15,480,578	2,211,505	17,085,635
Furs . . . $		5,658,204		5,588,569
Meats . . . Cwt.	1.090,088	14.592,723	1,091.612	15,531,275
Cheese . . . Cwt.	563,202	5,917,296	526,826	6,019,980
Planks and boards . . . M ft.	939,081	18,397,766	961,536	19,199,166
Wood pulp . . . Cwt.	7,989,628	16,831,635	8,789,072	18,345,956
Newsprint . . . Cwt.	31,906.111	54.621,556	35,194,347	59,893,305
Automobiles and parts . . . $		14,356,370		17,314,875
Copper, partially manufactured . . . Cwt.	2,269,043	16,631,384	2,778,046	20,599,892
Nickel, unmanufactured . . . $		19,115,697		26,084,432
Imports entered for consumption—Free goods		157,656,460		178,794,848
Imports entered for consumption—Dutiable goods		203,203,190		210,503,523
Total imports entered for consumption		360,859,650		389,298,371

Department of National Revenue

Minister of National Revenue
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Private Secretary, GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
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DEPARTMENTAL RULINGS, STAFF NOTES,
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January, 1936

Vol. IX

No. 4

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. IX OTTAWA, JANUARY 1936 No. 4

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

How Indecent Publications are Dealt With

During the past calendar year, as in former years, a considerable degree of success has attended the efforts of the Department in preventing the importation into Canada of indecent books and magazines. Vigilance by Collectors of Customs and other officers has resulted in the interception of large quantities and there has been constant co-operation by all concerned with the official Examiner of Publications at headquarters. Many books and magazines were after examination prohibited importation by departmental memorandum. Others were seized or returned to the exporters in other countries.

It would appear that some misconception exists regarding the powers of the Department in this regard. Censorship is not by any means a new thing. Power to prevent the importation of immoral or indecent publications has existed in all tariffs since Confederation, and was incorporated in the tariff schedules of the provinces prior to 1867. It is therefore not a new departure.

In order that the matter may be made clear, the following details are given:—

Item 1201, Schedule C of the Customs Tariff, classifies as prohibited goods: "Books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character."

Section 13 of the Customs Tariff Act reads: "The importation into Canada of any goods enumerated, described or referred to in Schedule C to this Act is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed or otherwise dealt with as the Minister directs; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars."

The question is sometimes asked as to the methods employed to prevent the importation of indecent publications. Collectors of Customs are constantly forwarding sample copies covering importations, to Ottawa for the attention of the Examiner of Publications. In addition many organizations and individual citizens draw attention to undesirable books and periodicals. During the calendar year 1935 the Examiner of Publications received 2,300 letters. The number of individual books sent in for examination was 1,380, representing shipments totalling 5,290 copies. In the twelve months official memoranda prohibiting importation of 95 individual titles were issued. A memorandum is sent to Collectors only when a book or magazine is likely to have a general circulation. In many cases obviously indecent books, photographs, etc., are ordered to be seized and no memorandum is issued as their importation is not likely to be of a general character.

It is particularly desired that Collectors and others continue to forward to the Examiner of Publications any book or periodical of a doubtful character. Delivery of such importations should be withheld in all cases until a report is received thereon. Close co-operation is essential.

During the year samples of alleged treasonable or seditious publications, many of them in foreign languages, covering shipments of 17,157 copies were received.

Low Cost of Collection

PERCENTAGE expense of collection of Customs and Excise revenue in Canada during the past fiscal year stood at the low figure of 2·97 compared with 3·37 for the previous fiscal year, 3·86 for 1932-33 and 4·87 for 1931-32, according to figures compiled by the Statistical Branch of the Department. This is the lowest point reached since 1927 when percentage expense of collection stood at 2·66. Collection costs since Confederation were lowest in the two years 1920 (Customs revenue only) and 1924, standing at 2·49 per cent, while costs reached their highest figure in 1868-69 when they climbed to 7·09 per cent. The average percentage expense of collection since Confederation stands at 3·86.

Percentage of duty on the total value of goods entered for home consumption, dutiable and free, in 1934-35, dropped to 16·11 from 16·86 in the previous year, 19·02 in 1932-33 and 19·71 in 1931-32, this latter being the highest percentage since 1916 when it stood at 20·47. Percentages have varied since 1867 between a low of 10·20 reached in 1873 and a high of 21·65 reached in the year 1889. The average percentage of duty on the total value of goods entered for home consumption since Confederation stands at 16·55.

Lost and Found

AN interesting story has reached the Department in connection with a visit to Canada by aeroplane of a United States citizen. It appears that the pilot took off from a point in Pennsylvania with Senneterre, P.Q., as his ultimate destination. He was flying a land plane, was ill-equipped for flying in unorganized territory, and the only "iron rations" he carried consisted of one rifle. Over Oskelaneo, P.Q., this visitor glided down and, circling, asked the direction to Senneterre, which was given him to the best of the ability of those on the ground. He then threw out a map which was retrieved and which, on examination, was found to be a road map which did not show railways and was entirely unsuitable for the type of flying in which he was engaged. The pilot was, apparently, lost; but, nevertheless, proceeded and, running out of gasoline, crashed in a muskeg near Doucet. The aircraft suffered only minor damage and the pilot was uninjured, but it may be easily realized what complications might have ensued had this person not had the good fortune to land finally near habitation, as he was at least a hundred miles off his course. In this case the Department of National Defence might have been called upon to organize a search, with the possibility of loss of valuable lives and equipment.

The moral of this little story lies in the fact that the United States pilot mentioned, legally entered Canada at a Customs port of entry. It is the desire of the Department that visiting pilots, not engaged in regular or commercial flying, be carefully questioned when reporting inwards as to their destination; and if same is found to be in unorganized territory, or where a flight over unorganized territory is to be made, officers should insist that suitable equipment is used and carried. The use of land planes during the winter season is merely inviting trouble unless they are equipped with skiis. When officers of this Department have reason to doubt the suitability of the equipment used or carried, the pilot should be instructed to report at a point where an Inspector of the Civil Aviation Branch, Department of National Defence, is located, and clearance be granted to that point only.

Re Currency Bulletins

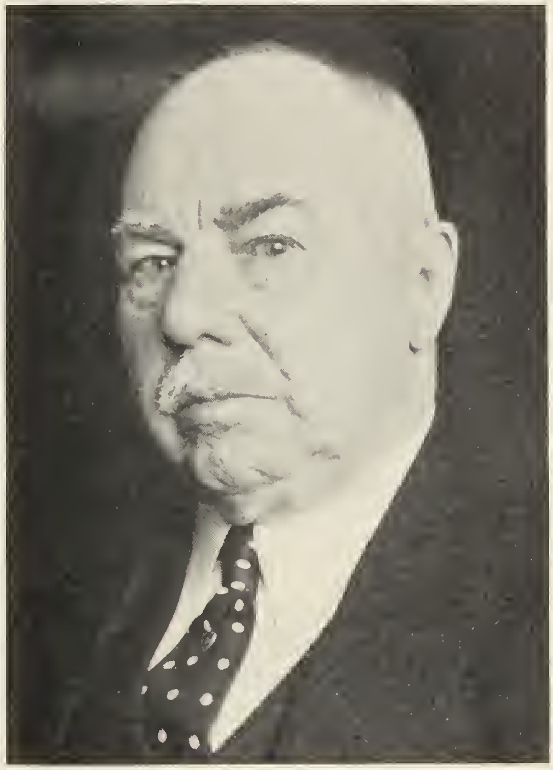
APPRAISERS Bulletins, issued by the Department dealing with currency, which are issued bi-weekly, take up much space in the book issued for the safe-keeping of Appraisers Bulletins. After January 1, 1936, Currency Bulletins will be issued as a separate series so that they may be filed together. They will be designated by the year of issue and numbered consecutively. This plan will make the Currency Bulletins convenient for reference purposes and at the same time obviate the use of much valuable space in the Appraisers Bulletin books.

The Late Mr. Breadner

WITH deep regret the REVIEW records the death of Mr. R. W. Breadner, C.M.G., for many years an outstanding figure in the Department, and a former Commissioner of Customs. On Friday, December 13, Mr. Breadner visited the Connaught Building, and there was a happy family gathering of old departmental friends and associates. He was obviously in failing health but hoped that his holiday in Florida would be beneficial. Mr. Breadner left Ottawa for St. Petersburg on December 15, but shortly after his arrival he was taken ill and passed away on December 23, aged 70 years.

To the senior officers at headquarters, and many at the various ports, the sudden passing of their old chief came as a personal bereavement. Forthright, devoted to the public service, and of conspicuous executive ability, he served his country ably for fifty years. As Commissioner of Taxation and later as Commissioner of Customs, he won and retained the loyalty and support of the staff, and no one doubted his generous impulses and largeness of heart.

Of the many newspaper tributes, the *Editor* of the REVIEW, who enjoyed the friendship of the late Mr. Breadner for thirty years, has selected the following editorial from the *Montreal Gazette* as being typical:—



MR. R. W. BREADNER, C.M.G.

Fifty years in the public service, or, indeed, in any service, is a long record. It was actually exceeded by one year in the case of Robert Walker Breadner as a tariff and customs official at Ottawa, but it would be less than fair in this instance to measure a lifetime of service in terms of years alone, for "Bob" Breadner's career was marked by the development and application of exceptional talents which ranked him among the ablest men in an administrative organization which has never lacked men of capacity, industry or loyalty. He entered the Civil Service long before the days of so-called civil service reform, as did so many other officials who rose to positions of great responsibility and became the trusted advisers of one government after another in departmental matters. Born at Athelstan, in this province, in January, 1865, Robert Breadner went to school in his native town and later at Port Henry, New York. In 1884 he was given a clerkship in the Post Office Department, from which he was later transferred to the Department of Customs, where he rose rapidly and enjoyed the confidence of succeeding ministers. Except for four years when he acted as manager of the Tariff Department of the Canadian Manufacturers' Association, from 1908 to 1912, his career was spent in the Civil Service, his posts including those of Confidential Tariff Officer, Business Profits Tax Commissioner, Income Tax Commissioner and Customs Commissioner. In 1933, he was appointed Tariff Adviser to the Department of Finance, retiring in March of this year. He died in St. Petersburg, Florida, and his passing is very deeply regretted, particularly among his old colleagues and friends of the Civil Service. He was one of Ottawa's best known figures and part of its official life, but he was scarcely less well known to business men throughout the Dominion, with whom his official duties brought him into frequent contact. He was a very energetic, very loyal and very valuable public servant.

Boundary Markers

ON several occasions in recent years it has come to the attention of the International Boundary Commissioners that marks have been erected by unauthorized persons or organizations purporting to indicate the exact position of the International Boundary at various points. Such unauthorized marking has been done both on land section of the boundary and on bridges crossing boundary rivers. Unfortunately these marks, particularly those on bridges, are frequently incorrectly placed, and are not on the boundary. In some cases the exact sites for these marks are said to have been selected on the advice of customs officials.

In the enforcement of the customs laws, occasions may arise when action has to be taken by customs officials, the legality of which action depends entirely on it being taken on Canadian territory. It can be seen readily how unfortunate it would be if such action was taken supposedly in Canada on the assumption that such marks as are above referred to were on the boundary, and it was later discovered that they were some distance from it, and that the action had really been taken by the Canadian officials while in the United States.

With a view to co-operating with the International Boundary Commission in preventing a repetition of unfortunate incidents of this character, Canadian Customs officials at border points should bear in mind the fact that if they are requested to identify or determine the boundary at some point at present unmarked, or to select the exact site for a new mark, they should refrain from doing so themselves, but should refer the request to this department for reference to the International Boundary Commission, Ottawa, whose duty and responsibility it is by Treaty to look after such matters, and who have the sole authority to mark the international boundary.

Excise Facts and Figures

EXCISE revenues collected during the past fiscal year amounted to $158,576,297, made up of Excise tax $114,076,259 and Excise duty $44,500,038. This compares with $145,176,663 collected during the previous fiscal year, showing a net increase of $13,399,634. The Excise duty revenue was derived principally from tobacco, amounting to $27,903,910. Other important sources were: spirits $8,155,162, malt $6,263,464, beer $1,143,910. Quebec province was in advance of all others in Excise duty collections, which totalled $30,079,301. Ontario came next with a revenue of $10,758,752 and British Columbia third with $1,096,858.

Spirits produced during the fiscal year totalled 4,321,457 proof gallons compared with 6,411,230 proof gallons produced in 1933-34. Tobacco production amounted to 22,373,611 pounds as against 21,879,753 pounds produced in the previous year. Quebec province alone produced 19,527,296 pounds and Ontario 2,579,561 pounds. Cigarettes numbered 4,985,943,455, a gain of over six hundred million compared with 1933-34. Quebec produced 4,273,610,735 cigarettes and Ontario 712,325,220. Snuff production totalled 787,582 pounds, an increase of 27,000 pounds. Practically all the snuff was produced in Quebec.

Departmental Rulings

TEAPOTS, all colours, decorated or not, having a brown coloured body or fracture. Not entitled to entry under tariff item 287 but dutiable under tariff item 288.

Table mats, per sample, made of granulated cork. Tariff item 494, until otherwise determined. This ruling is effective on and after the 12th November, 1935.

The "Wottring" Rotoscope, per illustration, designed for use by doctors and physicians in the examination and treatment of the eyes. Tariff item 476.

Group hearing devices, for use in churches, consisting of transmitters, plug-in stations installed in the seats or pews, small receivers or ear-phones used in the seats or pews occupied by deaf persons, and the battery for producing current for the ear-phones. Tariff item 482.

Export of Unmanufactured Timber

COLLECTORS are advised that unmanufactured timber, including pulpwood, logs, poles, Christmas trees and hewn railway ties, from the province of New Brunswick, proposed to be exported at your port, is to be held for the production of a clearance certificate from the Department of Lands and Mines, New Brunswick, or from a duly authorized Forest Ranger, showing that such timber has not been cut on Crown Lands, or if cut on Crown Lands that all dues have been paid, and that it is free to be exported.

Shipping at Halifax

SHIPPING returns at the port of Halifax for the month of November last show a total of 578 vessels, net registered tonnage 467,920, entered and cleared. This compares with 633 vessels, net registered tonnage 593,673, entered and cleared in November, 1934. Vessels engaged in the trans-oceanic service, entered and cleared, numbered 134 as against 143; vessels engaged in the coastwise trade 444 compared with 490. Cargo tonnage handled, inwards and outwards, amounted to 164,359 compared with 131,084. Passengers landed and embarked during the respective months totalled 639 and 735. Totals covering the eleven months periods, January 1 to November 30, 1935 and 1934, were:—

Vessels entered and cleared 5,358 (5,014), cargo tonnage handled 1,974,536 (1,875,884), passengers landed and embarked 19,906 (23,817).

Traffic at Niagara Falls

SUBSTANTIAL gains in the number of automobiles and passengers reported inwards and outwards through the port of Niagara Falls were made during the month of November last compared with November, 1934. Automobiles numbered 111,476 and 107,053 for the respective months, an increase of 4,423; passengers 456,007 and 418,326, an increase of 37,681. Comparative totals in detail were:—United States cars inwards 35,009 (37,902), outwards 37,107 (35,466); Canadian cars inwards 19,735 (16,826), outwards 19,625 (16,859); other vehicles inwards and outwards 4,098 (5,923); passengers 456,007 (418,326); sixty-day touring permits issued 4,190 (4,256); traveller's vehicle permits 155 (139); permits issued for Canadian cars leaving Canada for touring purposes 4,214 (3,158;) cars entered for periods of 48 hours or less 30,644 (33,555). Eighteen foreign cars entered under 6-month bonds.

Income Tax Revenue Mounting

INCOME Tax revenue is still advancing. In December, 1935, collections were $3,686,372, compared with $2,487,403 in December, 1934, an increase of $1,198,969. Revenue for the nine months period, April 1 to December 31, 1935, amounted to $73,423,126, as against $54,720,648 collected in the corresponding period of 1934, a net gain of $18,702,478. Toronto and Montreal districts held first and second places, both in the amount collected and the increase recorded, Toronto with a total of $23,442,452, increase $6,544,284 and Montreal $21,513,149, increase $5,153,411. Totals for other districts showing substantial gains were:—London $6,749,346, increase $2,429,723; Hamilton $5,269,786, increase $1,950,440; Vancouver $4,869,917, increase $1,072,120; Ottawa $4,330,525, increase $545,505, Winnipeg $1,947,844, increase $272,059; Calgary $975,531, increase $244,440; Saint John $759,034, increase $227,495; Halifax $1,094,775, increase $201,593.

A detailed table of collections by districts appears on another page of this issue.

Export of Gold and Silver

THE export of gold bullion in November last reached the large volume of 295,819 ounces valued at $10,368,564, all of it going to the United States. This was well on to double the average monthly export. The export of raw gold was also larger than usual, amounting to 10,603 ounces at $365,562, all of which also went to the United States. The silver bullion export in November amounted to 1,935,054 ounces at $1,269,205 to the United States and 73,260 ounces at $45,205 to the United Kingdom. A year ago the total export was 769,803 ounces at $395,226. There was an export of $75,567 ounces of silver in ore valued at $49,000, which went to the United States and Germany. This was somewhat less than the average.

Free from Sales Tax

COLLECTORS are instructed that effective from January 1st, 1936, they may permit the importation, from the United States, of internal combustion traction engines and complete parts therefor, for logging or farm purposes only, free from the consumption or sales tax.

Automobiles Exported by Railway for Touring

RAILWAY companies are now offering to sell tickets covering the passage of Canadian tourists and the movement of their automobiles to destination in the United States. As automobiles so exported are eligible for return to Canada under the same conditions as those leaving by highway, it becomes necessary to issue regulations regarding their exportation and return to Canada.

Automobiles of Canadian origin, or duty paid in Canada, may be temporarily exported by railway for touring purposes outside of Canada under conditions set forth in Memorandum Series D. No. 8. In such cases permit form C-12 is to be issued to the Canadian tourist at the port where the automobile is delivered to the railway company for transportation. A copy of the permit marked "Duplicate" on all three copies shall be delivered to the agent of the carrier, and by him attached to the waybill to be filed at the railway frontier port of exit in lieu of the usual export entry. If the automobile is returned to Canada by highway, the owner will surrender form C-12 to the Canadian Customs officer at the frontier port of entry. This officer should then forward one copy to the original port of shipment to complete the records there. Should the automobile be returned to Canada by freight, it may be released upon production of C-12 and proper identification by the Customs officer, the manifest being cancelled by reference to the permit number.

Imports from British and Other Countries

IMPORTS from British Empire countries in November, 1935, amounted to $20,090,278 compared with $17,277,002 a year ago, an increase of $1,813,266, or over 10 per cent. Imports from the United Kingdom amounted to $12,911,319 as against $12,527,562, an increase of $383,757. The largest increase in imports was from the Straits Settlements, which rose from $277,613 last year to $1,267,233. Imports from foreign countries in November amounted to $35,867,765 compared with $32,607,151 in November 1934, an increase of $3,260,614, or 10 per cent. Imports from the United States amounted to $27,645,052 compared with $25,275,579, an increase of $2,369,473.

Canada's Trade Increased

THE total trade of Canada in November was $141,275,000 compared with $115,561,000 in 1934 and $104,638,000 in 1933. This was an increase of 22 per cent over 1934 and 35 per cent over 1933. It was the highest monthly total since November, 1930, when it was $151,007,000.

New Year's Day Observances

NEW YEAR'S DAY, as observed down the ages, has fallen on many different days and months. The *Editor* has found some interesting information on the subject. The earliest records show that September 21 was held to be the beginning of the year by the ancient Egyptians, Phœnicians and Persians. The Greeks, until the 5th Century B.C., accepted December 21 as New Year's Day, the ancient Romans the 21st of December until the date January 1 was proclaimed by Caesar in his Julian calendar. The Jews have always reckoned their civil year from the first day of the month of Tishri, September 6. Most Christian peoples in early mediaeval days celebrated New Year's Day on March 25, Anglo-Saxon England on December 25, until at the Norman Conquest it was changed to January 1. A change was again made in England, however, this time to the 25th of March, in order to conform with the rest of Christendom. The Gregorian calendar in 1582 restored January 1 as New Year's Day. Many countries accepted this date immediately. Germany, Denmark and Sweden fell into line about 1700, and England in 1753.

All countries celebrate the beginning of a new year at some time and in some way. In France and Scotland these celebrations are the most important in the year. Some parts of Scotland still retain the custom of "open house" at New Year's, and he who is first to visit a family in the New Year will, it is believed, be happy and prosperous throughout the year. These midnight revellers carry boxes of cakes and spiced ale from house to house. No guest enters a friend's house empty-handed, for to do so would frighten away prosperity for the year.

In France and Spain many gifts are made at this season, indeed, gift giving at New Year's seems to have been the custom from earliest times and throughout the ages, and more so at this season than at any other. In Persia eggs are presented, the egg typifying the beginning of life, hence the beginning of a new period. The same idea is conveyed by the Easter egg. The ancient Romans presented small gifts to the senators under whose protection they were placed. The Romans also gave one another branches of trees as tokens of good luck for the coming year. Some authorities believe that the present-day custom of decorating houses and churches with evergreens at this season originated with this old Roman practice.

The ancient Germans celebrated the New Year with feasting and merrymaking about the end of November when winter was beginning to set in and the harvest had been garnered. These festivities symbolized the putting aside of old troubles and worries, the welcoming of new duties and the promise of new bounties. At the Roman Conquest, however, the German New Year's Day was officially placed at January 1.

Many savage peoples have elaborate celebrations to greet the New Year. The Zulus hold the Feast of the First Fruits when the men are gorged with the flesh of the bull or ox, that they may be strong and prosperous during the coming year. The Cherokees, one of the most civilized of the American Indian tribes, build huge fires the day the new year is supposed to begin and burn all the old clothes and utensils. Cabins are cleaned, old fires are put out and new ones lit. The next day the celebration begins and it is a time of great rejoicing; prisoners are pardoned, there is music, feasting and dancing. Everyone is decked out in new clothes, new beads and head-dresses, and visits are made to neighbouring villages. These festivities symbolize the passing of the old, the beginning of something new and better.

The pealing of bells will always be associated with the new year. This custom arose in England long ago. Muffled bells were rung just before twelve o'clock, then on the stroke of midnight the wrappings were dropped and the bells pealed forth.

* * HERE AND THERE * *

Here is an example of apparently the latest thing in tourist travel comfort. A very luxurious home on wheels will, it is expected, tour Canada this year from early spring to late fall, according to a letter received by the Department from a prospective tourist in the United States requesting information regarding tourist regulations. The vehicle is described as a palace-bus fitted out luxuriously with a radio and television attachments, motion-picture equipment for both taking and showing pictures, iceless refrigeration, shower, a lounge, fire-place and a library of three thousand small books, to name only a few of the unusual appointments.

The owner of this luxury-home on wheels is a writer, and spends much of his time travelling.

Evidently official Customs stamps or seals of a half century ago were different from those of to-day. A good example of an early type of Canadian Customs stamps appears on a letterhead of an old sheet of correspondence forwarded to the *Editor* recently by H. R. Morgan, Editor of *The Recorder-Times*, Brockville. It consists of a circular, purple embossed seal bearing the words *Collector of Customs, Toronto*. In the centre is a British flag, with the Union Jack in the upper left corner and the Royal crown on a purple field. The letter is dated June 9, 1879.

There was handed in at the office of the Inspector of Income Tax, Toronto, on December 17, a plain envelope which contained a Bank of Canada ten dollar bill, together with a typewritten note reading " Error in Tax Payable, 1934 (10.00), Mate."

E. J. Struthers, Collector of Customs and Excise, at the port of Rock Island, P.Q. has furnished the *Review* with some notes on the subject of experiences of border Customs officers. He points out that the development of automobile traffic has practically all come within the past 25 or 30 years. Before that there were few if any paved highways and long-distance motor travel was rare. In 1910 one tourist came through Rock Island from Manchester, N.H., to the boundary in two days, and believed he had set the pace for the future. Also, about that time the Glidden tour from New York to Montreal was undertaken. Twenty-five cars came through, a truck following to repair the automobiles which fell by the way.

There were few customs officers at the boundary in those days, and at some points in the west gates were closed across the highways through the night. Mr. Struthers mentioned some of the strange questions that had been asked by incoming tourists, such as " Where is the international boundary?" (looking for a high fence or stone wall); " Where is the Main street of Canada?", " Where can we see the Indians?" One tourist when asked if he had anything to declare, said, " Yes, I am 70 years old and spry as a bug," and with that hit the officer a smart rap on the chest.

Besides the latest model cars being much in evidence, the most antiquated also continue on the road. Last summer an old model T sedan, owned by a negro preacher, rolled up, and out stepped a coloured chauffeur in purple livery to open the door for his employer.

Cars entered at Rock Island last season from every state in the Union and from other foreign countries such as Holland, France and Mexico. The border Customs House is a wonderful place in which to study human nature, and the Customs official quickly becomes a good judge of people. In the past would-be smugglers often gave themselves away by talking too much. Contraband articles were sometimes hidden under the cowl board of the car, behind upholstery, in false compartments, in cushions or sewn in as linings to rugs or coats. Once an alarm clock sewn into a cushion went off at the wrong time, wrong that is for the owner. However, the percentage of dishonest persons is small, perhaps a dozen or so out of the twenty-five or thirty thousand entering under permit at Rock Island in a year. Surely a good record.

HOW TOURIST TRAVEL HAS INCREASED

Comparative figures covering the incoming foreign automobile tourist traffic in 1924 and 1934, the most recent date for which complete Customs statistics are available, show the substantial gains made over this period of ten years, totals for the respective years being 1,879,210 and 3,261,848, increase 1,382,638. Canadian cars reported outwards for touring purposes in these years numbered 162,475 and 513,852, a gain of 351,377.

The peak year for tourist travel was 1930, when a total of 5,409,458 foreign automobiles entered Canada for touring purposes and 746,924 Canadian cars were exported under touring permits. Since that date the lowest point was reached in 1933 when the number of foreign cars entered dropped to 3,096,887. Canadian cars reported outwards, however, reached their minimum in 1932 totalling 376,857, since which date they have made substantial gains each year.

Tourist traffic to Canada during October 1935, registered as increase of 137,028 compared with the corresponding month of last year. Visitors admitted during October numbered 1,182,643, of whom 1,125,288 came by highway and ferry, 51,851 came by train, and 5,504 came by boat. Tourists to Canada in October, 1934, numbered 1,045,615.

During the seven-month period, April to October inclusive, tourists visiting Canada numbered 11,609,820 compared with 10,363,180 in the corresponding period of 1934, a gain of 1,246,640 persons.

This is a view of Moraine Lake and the Valley of the Ten Peaks, one of the beauty spots of Banff National Park.

SETTLERS' EFFECTS

The export of settler's effects in September, 1935, was valued at $387,000, which was a decline of $56,000 from a year ago. The value of these effects sent to the United States was $302,000, which was a decline of $66,000, but to the United Kingdom at $59,000 was an increase of $10,000.

Stocks of Canadian tobaccos on September 30, 1935, totalled 55,296,166 pounds compared with 62,793,627 on the same date last year. Stocks of imported tobaccos totalled 10,706,511 as against 14,475,306.

SUBSTANTIAL GAIN IN SHIPPING ACTIVITIES

Summary Covering the Past Fiscal Year

NAVIGATION and shipping statistics covering activities at Canada's ports and outports for the past fiscal year show substantial gains at nearly all points, according to a summary compiled by the Customs statistical branch of the Department. Vessels of all kinds entered numbered 116,803, registered tonnage 86,431,178. This compares with 114,744 vessels, registered tonnage 82-852,056 entered in 1933-34, an increase of 2,059 vessels and of 3,579,122 in registered tonnage. Sea-going vessels numbered 21,419, tonnage 28.512,257, an increase of 1.918 vessels and of 302,310 in tonnage. Of this total of sea-going vessels entered 1,708 vessels, 6,204,897 tons, entered via the St. Lawrence river. Vessels entered coastwise totalled 68,441, tonnage 43,146.037; vessels entered from rivers and lakes 26,943, tonnage 14,772,884.

Sea-going Tonnage

A summary of sea-going vessels entered, according to nationalities, shows that 18,788 vessels, tonnage 11,450,147 were Canadian; 7,678 vessels, tonnage 23,676,256 were British and 16,737 vessels, tonnage 21,933,445, were foreign. Among the latter the largest numbers of vessels, together with the heaviest tonnage entered, were:— United States 6,074 vessels, 4,190,800 tons; Norway 1,121 vessels, 2,105,794 tons; Japan 353 vessels, 1,708,520 tons; Netherlands 128 vessels, 632,689 tons; Germany 130 vessels, 546,632 tons; Denmark 174 vessels, 526,924 tons; Sweden 141 vessels, 440,728 tons.

According to Provinces

Vessels of all kinds entered during the year and listed according to provinces in order of tonnage, were as follows:—Ontario 38,948 vessels, 28,469,474 tons; British Columbia 36,930 vessels, 28,129,983 tons; Quebec 13.267 vessels, 16,398,612 tons; Nova Scotia 16,763 vessels, 9,604,630 tons, New Brunswick 9,471 vessels, 3,294,735 tons; Prince Edward Island 1,282 vessels, 405,148 tons; Yukon 123 vessels, 79,979 tons; Manitoba 19 vessels, 48,617 tons.

B.C. in Lead

British Columbia again led all provinces both in the number and total registered tonnage of sea-going vessels entered, with 8,982 vessels, registered tonnage 15,167,418. Quebec again held second place with 1,710 seagoing vessels entered, tonnage 6,206,685, Nova Scotia came third with 4,987 vessels, tonnage 5,050,259, New Brunswick fourth with 5,630 vessels, tonnage 1,972,765. Prince Edward Island, Manitoba and Ontario followed in order with sea-going tonnages entered of 65,006 tons, 46,890 tons and 3,234 tons respectively. Tonnage entered coastwise was heaviest in Ontario, totalling 14,288,859 tons, with British Columbia a close second with 12,962,565 tons. Other provinces with substantial coastwise tonnage were:—Quebec 9,603,068 tons, Nova Scotia 4,554,371 tons, New Brunswick 1,321,970 tons.

Ontario stood alone in the volume of river and lake shipping entered through her ports and outports, with a total of 14,177,381 tons. Quebec, the only other province with any considerable tonnage, totalled 588,859 tons.

Ports showing the largest numbers of Canadian and United States vessels trading on the rivers and lakes between Canada and the United States (exclusive of ferriage) entered, together with the heaviest registered tonnage, were:—Toronto 976 vessels, 1,636,125 tons; Fort William 490 vessels, 1,333,430 tons; Port Arthur 343 vessels, 1,056,246 tons; Hamilton 256 vessels, 871,353 tons; Windsor 433 vessels, 839,221 tons; Kingston 1,084 vessels, 665,957 tons; Sault Ste. Marie 935 vessels, 655,649 tons.

Leading Ports

The ports of Canada showing the largest number of vessels of all kinds, together with the heaviest registered tonnage entered during the past fiscal year, were:—Vancouver 14,637 vessels, 11,263,501 tons; Montreal 5,468 vessels, 8,162,989 tons; Victoria 4,916 vessels, 7,057,346 tons; Halifax 2,721 vessels, 4,229,285 tons; Quebec 2,643 vessels, 3,823,403 tons; Toronto 2,893 vessels, 3,466,423 tons; Sarnia 15,209 vessels, 2,840,935 tons; Fort William 1,214 vessels, 2,785,862 tons; Port Arthur 1,054 vessels, 2,690,098 tons; Saint John 2,677 vessels, 2,450,834 tons; New Westminster 1,998 vessels, 2,008,475 tons.

MONTREAL'S SHIPPING SEASON

Increased Business Reported in 1935

MONTREAL'S shipping season opened in April last with the arrival of the Finnish tramp *Marisa Thorden,* and closed on December 10 with the departure of the Norwegian freighter from the lakes, the *Vardefjell.* In opening and closing the seasonson was slightly later than in 1934. Compared with the previous shipping year business was considerably better, especially towards the close when cargo carryings increased, many vessels leaving Montreal with peak loads. Passenger liners reported better conditions in Atlantic and West Indies traffic, and carryings at the height of the season were heavy and followed one another in quick succession.

In the field of new services a fleet of big freighters has been put on the direct Montreal Far East India run. The American Pioneer Line inaugurated an Australian-Montreal service, and several United States freighters came to Montreal from South Africa. Other lines were introduced and expanded. Sugar, molasses and pulp were steady inward cargoes, while coal was brought from Indo-China to Montreal for the first time. Total grain deliveries from the local elevators showed an increase over 1934, with a pickup in September and October, but stock in the elevators was still close to capacity. Wharf reconstruction on a large scale was started, and first steps in the dredging of a 35-foot channel were undertaken.

Vessels of the British, French and Canadian navies paid courtesy calls to Montreal harbour as in other years. Among these vessels was H.M.S. *York*, flagship of the West Indies, which paid her initial visit.

It is a notable fact that not one marine accident of any consequence was recorded in or near the harbour last season. Icebreakers of the Department of Marine were on duty as in other years, and navigation opened and closed without difficulties.

Ocean vessels entered at the port of Montreal during the past shipping season numbered 199, and passengers carried totalled 32,261, made up of 12,508 cabin passengers, 9,030 tourist and 10,733 third class. Pieces of baggage received numbered 75,748, of which total 73,131 pieces were examined and 2,617 were manifested in bond. Collections on traveller's baggage amounted to $14,869.

WINTER SEASON AT SAINT JOHN

The winter shipping season at the port of Saint John, New Brunswick, opened December 1, with the arrival of two Canadian Pacific steamers, one passenger vessel and one freighter, A. L. Hoyt, Collector, informs the REVIEW. The staff has been assembled at the various stations on the East and West side to handle the business during the present winter. Shipping returns covering foreign ships and registered tonnage entered and cleared at this port, during the past winter and summer seasons, compared with the seasons of 1933-34, were as follows:—December 1, 1934, to April 30, 1935, vessels entered 253 (289), registered tonnage 898,147 (1,008,782), cargo tonnage 209,400 (228,869); vessels cleared 246 (281), registered tonnage 917,570 (992,195), cargo tonnage 603,142 (684,902): May 1, 1935, to October 31, 1935, vessels entered 239 (285), registered tonnage 497,211 (521,761), cargo tonnage 121,105 (136,325); vessels cleared 243 (302), registered tonnage 527,481 (557,441), cargo tonnage 117,051 (132,470).

Passengers and automobiles reported inwards and outwards over the Eastern Steamship Lines, during the past summer months, were as follows:—passengers inwards 10,840, outwards 11,174; automobiles inwards 442, outwards 465.

PRODUCTION OF SILVER

The Canadian production of silver in September last amounted to 1,311,911 ounces as compared with 1,585,144 in the preceding month and 1,322,132 in September, 1934. Production during the nine months ending September totalled 11,732,808 ounces or 4 per cent below the output in the period January to September, 1934.

EXCISE DUTY COLLECTIONS

Increased excise duty collections on cigarettes, manufactured tobacco and malt were recorded in November, 1935. The comparative statements are:—

Comparative statement of excise duty collections during the months of November, 1934, and November, 1935:—

November, 1935, spirits potable, $775,640; November, 1934, $860,566. November, 1935, spirits, non potable, $90,376; November, 1934, $91,174. November, 1935, malt, $595,269; November, 1934, $501,264. November, 1935, cigars, $41,133; November, 1934, $46,038. November, 1935, cigarettes, $1,980,526; November, 1934, $1,735,785. November, 1935, manufactured tobacco, $411,984; November, 1934, $388,205. November, 1935, foreign raw leaf tobacco, $222,643; November, 1934, $302,104. November, 1935, beer, $29,928; November, 1934, $62,052. November, 1935, licences, $39; November, 1934, $195. November, 1935, validation fee, $79,362; November, 1934, $63,430. November, 1935, malt syrup, $11,800; November, 1934, $15,919. November, 1935, total, $4,238,706; November, 1934, $4,066,738.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of November, 1934, and November, 1935:—

November, 1935, tobacco, cut, 1,694,618 pounds; November, 1934, 1,533,982 pounds. November, 1935, tobacco, plug, 299,100 pounds; November, 1934, 338,851 pounds. November, 1935, cigarettes, number 495,019,898; November, 1934, 435,127,600. November, 1935, cigars, number 13,492,260; November, 1934, 15,480,850. November, 1935, snuff, 67,131 pounds; November, 1934, 67,503 pounds. November, 1935, foreign raw leaf tobacco, 544,321 pounds; November, 1934, 744,894 pounds.

EXPORT OF WHEAT AND FLOUR

Canada's export of wheat in November, 1935, was 26,575,296 bushels valued at $21,742,851, the average export price being 82 cents per bushel. This was the largest November volume export since 1932 when the total was 27,301,976 bushels valued at $13,959,354, the average export price being 51 cents. In 1933 it was 23,143,958 bushels at $15,298,768, on an average price of 66 cents, and in 1934 the export was 18,769,770 bushels at $14,744,938, on an average of 78 cents.

The volume gain over November, 1934, was 7,805,526 bushels or 41 per cent and in value $6,997,913 or over 47 per cent. Last month's export was the largest of any November since 1929 when the value was $28,550,931.

During the twelve months ending November last the export of wheat was 165,964,995 bushels valued at $136,886,229 compared with 168,034,812 bushels at $129,052,544 in the previous twelve months.

The November export of wheat flour made a sharp gain over that of a year ago. The amount was 525,368 barrels valued at $2,217,926. A year ago the amount was 504,384 barrels at $1,982,803, the gain in volume being 20,984 barrels and in value $235,123. Last month the average export price of a barrel of flour was $4.22, and a year ago $3.93.

In November, 1932, the export of flour was 576,864 barrels valued at $1,798,982, on an average of $3.12, and in 1933 it was 547,602 barrels at $1,882,856 on an average of $3.93.

* * NEWS AND COMMENT * *

OTTAWA: G. H. Martin, of the staff of the Income Tax Division at headquarters, died on December 5, 1935, after a brief illness. The late Mr. Martin, who was 55 years of age, was appointed to the Income Tax staff in 1919 and during his sixteen years of service proved a valuable and efficient officer. During the world war he served for three and a half years overseas, at first with the 5th Field Company, Canadian Engineers, being later transferred to the Railway Corps with the rank of Sergeant. Previous to the war he had been engaged in railway construction on the Canadian National, and before this had been for several years with the Molson's Bank, serving in Montreal, Ottawa, Exeter, and for a time as Manager of the Smiths Falls office. He will be greatly missed by his old associates at Income Tax headquarters, and his many friends both in and out of the service, and his death is deeply regretted.

St. Catharines, Ont.: W. A. Simpson, a former officer of the Customs-Excise staff of this port, who retired on account of illness nearly a year ago, died on December 4, 1935. Deceased entered the old Department of Inland Revenue in 1899 and served for 36 years at this port. Commenting editorially on the former Customs officer, the *St. Catharines Standard* wrote in part:—

> To few men in the Canadian Civil Service is it given to spend thirty-six consecutive years of faithful service in one port, as was the case of William Andrew Simpson. The service loses an efficient and painstaking officer and the community a splendid citizen. Mr. Simpson was honoured with the King's medal at the Jubilee celebration.

Toronto: Revenue collected at the Customs express branch, Toronto, during the month of November last amounted to $198,822 compared with $221.383 collected in November, 1934. Packages received numbered 16,073 compared with 16.327, entries 3,175 as against 3.268. Totals covering the respective periods at the Customs postal branch were: collections $86.273 ($76,100), packages received 29.700 (29.730), packages delivered 26.184 (26.782), entries 2,609 (2,488).

At the Leaside Customs Air Harbour 13 aeroplanes, inwards and outwards, reported in November. Of these 3 were Canadian and 10 were United States planes. Passengers carried numbered 12. During November, 1934, a total of 17 aeroplanes, carrying in all 10 passengers, was cleared through Customs.

Montreal: International air traffic handled at the Customs Air Harbour, St. Hubert, Quebec, during the month of November last, together with totals covering business transacted in November, 1934, shown in brackets, was as follows:—

Aeroplanes inwards 25 (27), outwards 25 (27); passengers inwards 39 (25), outwards 64 (52); pieces of baggage examined inwards 51 (36), outwards 92 (70); bags of mail inwards 296, weight 5,000 pounds (291, weight 5.289 pounds), outwards 147, weight 2,465 pounds (161, weight 2,794 pounds); express parcels inwards 4 (175), outwards nil; value of importations $84 ($11); flights cancelled owing to weather conditions, inwards 7 (6), outwards 7 (7).

Business transacted at the Customs express and postal branches, Montreal, during the month of November last, compared with November, 1934, was as follows: postal branch—collections $78,473 ($76,419), parcels received 23,527 (25,423), parcels cleared 23,079 (24,906), entries 1,895 (1,929); express branch—collections $157,983 ($160,944), packages delivered 10,289 (9,910), entries 2,126 (2,025).

Rock Island, Que.: Automobile tourist travel through the port of Rock Island, Quebec, which is across the border from Derby Line, Vermont, from April 1 to December 10, 1935, exceeded that of the whole twelve months of the previous fiscal year, E. J. Struthers, Collector, states. Sixty-day touring permits issued during the respective periods totalled 26.359 and 22,508, showing an increase of 3,851. Corresponding gains were made also in the number of traveller's vehicle permits issued and permits issued for Canadian cars leaving Canada for touring purposes. As the highway running north to Sherbrooke will be kept open for the first time this winter, it is expected that many more United States cars will cross the line at this point than crossed in previous winters.

Mr. Struthers states that automobiles from a number of foreign countries have cleared through Rock Island this year. Early in December a car from Venezuela passed through en route to Montreal.

Fort William, Ont.: Grain shipments down the Lakes for the 1935 season of navigation brought new records for bushelage transported in Canadian bottoms, when compared with figures for 1934.

Grain of all kinds, moved from this port during 1935, totalled 187,337,994 bushels, compared with 181,785,927 bushels during the same period last year—an increase of 5,552,067 bushels.

Wheat made up the greater part of the cargo and totalled 166,384,566 bushels compared with 153,931,619 bushels last year—an increase of 12,452,947 bushels.

Total cargoes cleared from Port Arthur and Fort William docks, according to a statement issued by the Board of Grain Commissioners, was placed at 1,005. Of this number, 864 were carried in Canadian bottoms and 141 in United States vessels.

The report indicated a slight increase in the amount of flax and rye down-bound while oats and barley totalled less than in 1934.

LETTER BAG

MANY LETTERS OF APPRECIATION

The *Editor* frequently receives letters from Collectors and other officers expressing appreciation of the valuable information contained in the REVIEW. A typical word of commendation, among many others, was received at Christmas from M. C. Wyman, Collector at Yarmouth, N.S. It reads:—

> I thank you very much for the kind words of appreciation of my efforts in contributing what information I have given our magazine, the National Revenue Review. It will be a pleasure for me to submit to you during the coming months, anything of importance I might have which pertains to the affairs of the Department.
>
> The Collector and his staff look forward each month to receiving this splendid Government magazine, which contains much important information for Customs-Excise officers.

The *Editor* asks for the continued co-operation of all officers in the way of contributions to the pages of the REVIEW. During the past year many such articles have been submitted and have appeared. The *Question Box* and *Letter Bag* provide a friendly medium for the solving of difficult problems and the proffering of valuable suggestions, and officers are invited to make full use of it for the discussion of knotty points of procedure.

FURTHER SUGGESTIONS

J. R. Gresham, Sub-Collector at Whisky Gap, Alberta, writes:—

Many thanks for your help in securing information on Excise examinations. It would appear that it is necessary to visit a distillery and a tobacco factory; this would call for some planning on my part.

I always find the "Question Box" helpful.

I would like to comment on W. J. C. Wright's letter in the November issue. I agree with the second paragraph of his letter and would like to see appraiser's bulletins of only temporary information value separated from those which apply over a period of years. (A. B. No. 1244 is an example.)

The recent issue of "Instructions for Port Officers" is a great improvement, and much appreciated by officers who, like myself, have not had access to complete files of Customs-Excise regulations. It decreases the necessity of a consolidated index but does not alter its desirability.

I do not agree, however, with Mr. Wright's suggestion regarding import entries. While import entries could be accepted without the presence of the owner or agent at the Customs House, my opinion is that such procedure would delay the passing of entries. With the owner or agent present in person, information is secured or doubtful questions settled immediately. Otherwise, much time is lost in securing information by letter or phone, with a greater probability of error. The disadvantages I see in Mr. Wright's suggestions are:—

(1) Delay in delivery of goods to importers, in many instances.

(2) Increased cost of correspondence to both the Department and to importers.

(3) The unfamiliarity of many importers with the simplest Customs procedure, which would result in much delay and correspondence if they endeavoured to save broker's fees by preparing their own entries.

MORE SUGGESTIONS

W. Bond of the Customs-Excise staff, Lethbridge, Alta., writes:—

Thank you very much for the information contained in the *National Revenue Review.* A suggestion I make in regard to the tariff rulings, coming into force 1st January, 1936, may be of assistance, until the new Customs Tariff Office Consolidation is issued.

The seventh column in the old tariffs can be marked United States and the alterations contained in Memo. Series D, No. 17 of November 20, 1935, can be entered therein in red ink. Any difference in the wording may also be made on blank pages opposite the tariff paragraphs. A red ink line may also be taken from under the letters United States to the Intermediate column. This will be a reminder of the latest changes in tariff.

Wishing you continued success with the REVIEW.

JUST AMONG OURSELVES

DECEMBER-JANUARY

ADDITIONS

Quebec

Montreal: A. Z. Feinholz, Office Boy; Percy Gaskell, Office Boy.

Ontario

Ottawa: Adelard Goulet, Customs Excise Examiner; J. H. H. Langevin, Customs Excise Examiner.

Manitoba

Winnipeg: R. K. Craig, Office Boy; Arthur Wood, Office Boy.

Alberta

Edmonton (Herschel Island): Inspector G. J. M. Curleigh, Customs Excise Enforcement Officer.

DEDUCTIONS

New Brunswick

St. John: C. F. Tilley, Chief Customs Excise Clerk, Grade 5 (superannuated).

Quebec

Montreal: Antonio Hebert, Customs Excise Clerk (superannuated).

Ontario

Brantford: Henry Hawley, Customs Excise Clerk (superannuated).

Ottawa: F. C. Hewton, Senior Customs Excise Clerk (superannuated).

Saskatchewan

Prince Albert (Melfort): G. D. Weaver, Sub-Collector of Customs & Excise, L.S. (superannuated).

Administrative

T. R. Martin, Principal Clerk (resigned).

Miss A. P. Quigley, Stenographer, Grade 2 (resigned).

Inspection

Ottawa: Miss C. A. I. Naftel, Clerk, Grade 4 (superannuated).

PROMOTIONS

Nova Scotia

T. J. Bird, from Customs Excise Clerk to Customs Express and Postal Cashier, Halifax, N.S.

W. L. Edgar, from Cashier and Computing Clerk to Computing Clerk, Halifax, N.S.

F. C. Graham, from Customs Excise Examiner to Computing Clerk, Halifax, N.S.

L. J. Hayes, from Cashier and Computing Clerk to Computing Clerk, Halifax, N.S.

C. F. Hubley, from Customs Excise Clerk to Customs Express and Postal Cashier, Halifax, N.S.

A. E. McElmon, from Customs Guard to Customs Excise Clerk, Halifax, N.S.

Francis Purcell, from Customs Excise Examiner to Customs Warehouse Keeper, Halifax, N.S.

M. S. Regan, from Computing Clerk to Senior Customs Excise Clerk, Halifax, N.S.

L. C. Welch, from Customs Guard to Customs Excise Examiner, Halifax, N.S.

Theodore Chisholm, from Customs Excise Clerk to Senior Customs Excise Clerk, Sydney, N.S.

Prince Edward Island

E. N. McQuarrie, from Customs Excise Clerk to Collector of Customs and Excise, Grade 1, Summerside, P.E.I.

New Brunswick

C. O. Brooks, from Customs Excise Clerk to Cashier and Computing Clerk, Fredericton, N.B.

G. B. Lindsay, from Customs Excise Examiner to Customs Excise Clerk (Relieving), Saint John, N.B.

G. O. Purdy, from Customs Truckman to Customs Excise Examiner, Saint John, N.B.

Quebec

J. P. A. Giard, from Customs Excise Clerk to Collector of Customs and Excise, Grade 1, Chicoutimi, P.Q.

J. A. H. Allard, from Customs Excise Clerk to Senior Customs Excise Examiner, Montreal, P.Q.

Wm. Ashworth, from Customs Truckman to Customs Warehouse Foreman, Montreal, P.Q.

A. L. Barbeau, from Customs Excise Examiner to Special Exciseman, Grade 1, Montreal, P.Q.

J. J. R. A. Beaudoin, from Messenger to Customs Excise Clerk, Montreal, P.Q.

J. O. A. Bousquet, from Customs Excise Examiner to Cashier and Computing Clerk, Montreal, P.Q.

J. N. E. Brault, from Clerk, Grade 1, to Customs Excise Examiner, Montreal, P.Q.

J. F. Brennan, from Customs Excise Examiner to Senior Customs Excise Examiner, Montreal, P.Q.

P. E. Brissette, from Computing Clerk to Senior Customs Excise Clerk, Montreal, P.Q.

P. A. L. Charneau, from Clerk, Grade 1, to Customs Truckman, Montreal, P.Q.

E. G. Clerk, from Assistant Customs Appraiser to Customs Appraiser (Divisional), Montreal, P.Q.

A. F. Craig, from Senior Customs Excise Clerk to Principal Warehouse Record Clerk, Montreal, P.Q.

J. L. Denis, from Customs Excise Examiner to Special Exciseman, Grade 1, Montreal, P.Q.

Gaston Deschenes, from Clerk, Grade 1, to Customs Excise Examiner, Montreal, P.Q.

Miss M. R. A. Dickner, from Stenographer, Grade 3, to Clerk, Grade 4, Montreal, P.Q.

R. C. Dove, from Customs Truckman to Customs Excise Examiner, Montreal, P.Q.

J. A. O. Duval, from Customs Excise Examiner to Special Exciseman, Grade 1, Montreal, P.Q.

Ernest Enright, from Customs Truckman to Customs Excise Clerk, Montreal, P.Q.

J. A. H. Galarneau, from Assistant Customs Appraiser to Customs Appraiser, Montreal, P.Q.

J. T. Girard, from Computing Clerk to Assistant Customs Appraiser, Montreal, P.Q.

Joseph Goyer, from Customs Excise Clerk to Assistant Customs Appraiser, Montreal, P.Q.

Theophile Grenier, from Customs Excise Clerk to Cashier and Computing Clerk, Montreal, P.Q.

Oscar Hurteau, from Customs Express and Postal Cashier to Gauger, Montreal, P.Q.

J. P. R. A. Jeannotte, from Customs Warehouse Keeper to Customs Excise Supervising Officer, Montreal, P.Q.

Antonio Juteau, from Computing Clerk to Head Clerk, Montreal, P.Q.

J. J. Kavanagh, from Customs Excise Supervising Officer to Superintendent of Customs Excise Examiners, Montreal, P.Q.

Adolphe Labbe, from Customs Excise Clerk to Customs Express and Postal Cashier, Montreal, P.Q.

Ovila Lalonde, from Assistant Customs Appraiser to Customs Appraiser, Montreal, P.Q.

G. A. Loranger, from Computing Clerk to Customs Appraiser, Montreal, P.Q.

J. A. Lussier, from Customs Excise Clerk to Cashier and Computing Clerk, Montreal, P.Q.

D. C. McLean, from Customs Truckman to Customs Warehouse Keeper, Montreal, P.Q.

J. W. F. Mandeville, from Clerk, Grade 1, to Customs Excise Examiner, Montreal, P.Q.

Georges Martineau, from Express and Postal Computing Clerk to Computing Clerk, Montreal, P.Q.

J. L. R. Paradis, from Customs Excise Examiner to Customs Express and Postal Cashier, Montreal, P.Q.

Rosario Pelletier, from Customs Truckman to Customs Excise Clerk, Montreal, P.Q.

P. J. C. Peloquin, from Customs Truckman to Customs Excise Examiner, Montreal, P.Q.

J. L. A. R. Phaneuf, from Typist, Grade 2, to Customs Excise Clerk, Montreal, P.Q.

J. A. R. Raymond, from Customs Truckman to Customs Excise Examiner, Montreal, P.Q.

J. E. A. Royal, from Customs Excise Examiner to Cashier and Computing Clerk, Montreal, P.Q.

Telesphore Ruffet, from Computing Clerk to Senior Customs Excise Clerk, Montreal, P.Q.

J. R. A. Senecal, from Customs Appraiser to Customs Express or Postal Superintendent, Montreal, P.Q.

D. J. Smith, from Cashier and Computing Clerk to Senior Customs Excise Clerk, Montreal, P.Q.

Thomas Steenson, from Computing Clerk to Assistant Customs Apraiser, Montreal, P.Q.

Robert Swinton, from Express and Postal Computing Clerk to Assistant Customs Appraiser, Montreal, P.Q.

Wilfrid Tetrault, from Senior Messenger to Customs Excise Clerk, Montreal, P.Q.

J. L. Toupin, from Cashier and Computing Clerk to Computing Clerk, Montreal, P.Q.

W. F. Wall, from Customs Appraiser to Customs Appraiser (Divisional), Montreal, P.Q.

H. K. Williams, from Clerk, Grade 1, to Customs Excise Examiner, Montreal, P.Q.

Charles Baillairge, from Customs Excise Examiner to Senior Customs Excise Examiner, Quebec, P.Q

J. A. A. Santerre, from Computing Clerk to Customs Excise Account Clerk, Grade 5, Quebec, P.Q.

Arthur Desforges, from Customs Excise Examiner to Cashier and Computing Clerk, St. Johns, P.Q.

H. L. Cleveland, from Customs Excise Clerk to Senior Customs Excise Clerk, Sherbrooke, P.Q.

J. C. Goyette, from Customs Excise Clerk (Relieving) to Computing Clerk, Sherbrooke, P.Q.

J. W. E. Roy, from Customs Excise Examiner to Cashier and Computing Clerk, Sherbrooke, P.Q.

J. E. S. Trudeau, from Customs Excise Examiner to Computing Clerk, Sherbrooke, P.Q.

N. A. Paul-Hus, from Customs Excise Examiner to Collector of Customs and Excise, Grade 1, and Registrar of Shipping, Sorel, P.Q.

J. A. O. Denis, from Customs Excise Examiner to Customs Excise Cashier, Three Rivers, P.Q.

J .C. O. Dery, from Customs Excise Examiner to Senior Customs Excise Clerk, Three Rivers, P.Q.

ONTARIO

H. F. Alford, from Customs Excise Examiner to Customs Excise Cashier, Belleville, Ont.

E. M. Clarke, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2, Belleville, Ont.

A. S. Quick, from Customs Excise Cashier to Computing Clerk, Belleville, Ont.

George Wardle, from Stenographer, Grade 2, to Customs Excise Examiner, Belleville, Ont.

G. E. Stephenson, from Customs Excise Clerk to Express and Postal Computing Clerk, Brantford, Ont.

Joseph Ivison, from Customs Excise Examiner to Computing Clerk, Chatham, Ont.

W. O. Davis, from Customs Excise Examiner to Cashier and Computing Clerk, Fort Erie, Ont.

C. H. Price, from Customs Excise Cashier to Assistant Customs Appraiser, Fort Erie, Ont.

T. V. Stamp, from Cashier and Computing Clerk to Customs Excise Cashier, Fort Erie, Ont.

C. E. Stewardson, from Cashier and Computing Clerk to Chief Customs Excise Clerk, Grade 4, Fort William, Ont.

Robert Strang, from Customs Excise Examiner to Express and Postal Computing Clerk, Fort William, Ont.

C. M. Valentine, from Customs Excise Examiner to Senior Customs Excise Examiner, Fort William (Pigeon River, Ont.).

J. W. Askew, from Customs Excise Examiner to Gauger, Hamilton, Ont.

N. G. Binkley, from Customs Excise Examiner to Senior Customs Excise Clerk, Hamilton, Ont.

T. S. Gant, from Customs Excise Clerk to Customs Express and Postal Cashier, Hamilton, Ont.

A. F. J. Hackbusch, from Senior Customs Excise Clerk to Superintendent of Customs Excise Excise Examiners, Hamilton, Ont.

J. J. Lawlor, from Senior Customs Excise Clerk to Principal Clerk, Hamilton, Ont.

R. N. Leask, from Computing Clerk to Senior Customs Excise Clerk, Hamilton, Ont.

J. S. Matthews, from Customs Excise Examiner to Express and Postal Computing Clerk, Hamilton, Ont.

J. L. Mitchell, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2, Hamilton, Ont.

R. T. McLay, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2, Kitchener (Waterloo, Ont.).

J. W. Tompkins, from Customs Excise Examiner to Collector of Customs and Excise, Grade 1, and Registrar of Shipping, Lindsay, Ont.

G. E. MacKenzie, from Customs Excise Clerk (Relieving) to Cashier and Computing Clerk, London, Ont.

S. E. Wood, from Cashier and Computing Clerk to Computing Clerk, London, Ont.

R. J. Lancaster, from Customs Excise Examiner to Collector of Customs and Excise, Grade 1, Napanee, Ont.

G. E. Pattinson, from Custom Excise Examiner to Senior Customs Excise Examiner, Niagara Falls, Ont.

S. G. Prest, from Customs Excise Examiner to Senior Customs Excise Examiner, Niagara Falls, Ont.

Wellington Irvine, from Customs Excise Clerk to Cashier and Computing Clerk, North Bay, Ont.

H. L. Bell, from Customs Excise Clerk to Collector of Customs and Excise, Grade 1, Orillia, Ont.

Alfred Gunnell, from Computing Clerk to Assistant Customs Appraiser, Oshawa, Ont.

M. N. Jackson, from Customs Excise Clerk to Customs Excise Cashier, Oshawa, Ont.

J. A. Moore, from Assistant Customs Appraiser to Chief Customs Excise Clerk, Grade 4, Oshawa, Ont.

E. G. W. Richardson, from Customs Excise Cashier to Computing Clerk, Oshawa, Ont.

M. J. E. Bisson, from Clerk, Grade 1, to Customs Excise Examiner, Ottawa, Ont.

G. E. Booth, from Senior Customs Excise Clerk to Superintendent of Customs Excise Examniers, Ottawa, Ont.

W. V. Latham, from Customs Excise Examiner to Computing Clerk, Ottawa, Ont.

Fergus McRae, from Customs Excise Examiner to Express and Postal Computing Clerk, Ottawa, Ont.

M. R. Moffat, from Customs Excise Cashier to Senior Customs Excise Clerk, Ottawa, Ont.

S. H. Ogden, from Customs Excise Clerk to Customs Express and Postal Cashier, Ottawa, Ont.

J. B. E. Richard, from Customs Excise Clerk to Express and Postal Computing Clerk, Ottawa, Ont.

W. F. Smith, from Customs Excise Clerk to Customs Excise Cashier, Ottawa, Ont.

J. E. Duffield, from Customs Excise Examiner to Cashier and Computing Clerk, Owen Sound, Ont.

Walter Miller, from Customs Excise Clerk to Senior Customs Excise Clerk, Peterborough, Ont.

C. M. Paul, from Customs Excise Examiner to Senior Customs Excise Clerk, Sarnia, Ont.

D. A. McRitchie, from Customs Excise Clerk to Computing Clerk, Sarnia, Ont.

J. R. Blamey, from Assistant Customs Appraiser to Chief Customs Excise Clerk, Grade 4, Sault Ste. Marie, Ont.

L. H. Arthur, from Typist, Grade 2, to Customs Excise Examiner, Toronto, Ont.

P. J. Barnett, from Senior Customs Excise Clerk to Customs Express or Postal Superintendent, Toronto, Ont.

W. J. Braden, from Customs Warehouse Foreman to Customs Warehouse Keeper, Toronto, Ont.

J. W. Broadfoot, from Customs Excise Clerk to Special Exciseman, Grade 1, Toronto, Ont.

J. R. Brown, from Customs Excise Examiner to Express and Postal Computing Clerk, Toronto, Ont.

H. L. Campbell, from Customs Truckman to Customs Warehouse Foreman, Toronto, Ont.

M. W. Chivrell, from Assistant Customs Appraiser to Superintendent of Custom Excise Examiners, Toronto, Ont.

C. J. Fraser, from Senior Customs Excise Clerk to Principal Customs Record Clerk, Toronto, Ont.

S. O. Griffin, from Customs Truckman to Customs Excise Examiner, Toronto, Ont.

C. T. Hunt, from Office Boy to Customs Excise Clerk, Toronto, Ont.

W. R. Knowlton, from Clerk, Grade 1, to Customs Excise Clerk, Toronto, Ont.

Harry Leslie, from Express and Postal Computing Clerk to Computing Clerk, Toronto, Ont.
H. W. McGowan, from Office Boy to Customs Truckman, Toronto, Ont.
Douglas McNay, from Office Boy to Clerk, Grade 1, Toronto, Ont.
T. E. Moore, Express and Postal Computing Clerk to Senior Customs Excise Clerk, Toronto, Ont.
S. P. Seed, from Assistant Customs Appraiser to Customs Appraiser, Toronto, Ont.
S. O. Sholukir, from Clerk, Grade 1, to Customs Excise Clerk, Toronto, Ont.
R. E. Stevens, from Office Boy to Customs Excise Examiner, Toronto, Ont.
C. W. Sweeney, from Clerk, Grade 1, to Customs Excise Clerk, Toronto, Ont.
W. H. Walsh, from Special Exciseman, Grade 2, to Head Clerk, Toronto, Ont.
J. O. Wood, from Clerk, Grade 1, to Customs Excise Clerk, Toronto, Ont.
C. W. Aldred, from Customs Excise Examiner to Express and Postal Computing Clerk, Toronto (West Toronto, Ont.).
G. E. Chalk, from Customs Excise Clerk to Express and Postal Computing Clerk, Toronto (West Toronto, Ont.).
W. G. MacAllister, from Customs Excise Examiner to Computing Clerk, Toronto (West Toronto, Ont.).
J. P. Raybould, from Assistant Customs Appraiser to Customs Appraiser, Toronto (West Toronto, Ont.).
R. C. Russell, from Express and Postal Computing Clerk to Senior Customs Excise Clerk, Toronto (West Toronto, Ont.).
P. H. Thompson, from Computing Clerk to Assistant Customs Appraiser, Toronto (West Toronto, Ont.).
J. W. Davies, from Customs Excise Cashier to Computing Clerk, Windsor, Ont.
Howard Hays, from Senior Customs Excise Examiner to Assistant Customs Appraiser, Windsor, Ont.
G. H. Large, from Customs Excise Examiner to Customs Excise Cashier, Windsor, Ont.
F. W. McLean, from Customs Excise Examiner to Senior Customs Excise Examiner, Windsor, Ont.
Gartley Stewart, from Customs Excise Clerk to Customs Excise Cashier, Windsor, Ont.
G. H. Stokes, from Customs Excise Examiner to Computing Clerk, Windsor, Ont.

MANITOBA

D. W. Macdonald, from Assistant Customs Appraiser to Customs Appraiser (Divisional), Winnipeg, Man.
E. W. Prowse, from Cashier and Computing Clerk to Senior Customs Excise Clerk, Winnipeg, Man.
W. E. Roscoe, from Customs Excise Examiner to Senior Customs Excise Examiner, Winnipeg, Man.

SASKATCHEWAN

R. R. Gray, from Customs Excise Clerk to Customs Excise Cashier, Moose Jaw, Sask.
H. S. M. Kemp, from Customs Excise Clerk to Cashier and Computing Clerk, Prince Albert, Sask.
Jno. Blake, from Computing Clerk to Customs Excise Excise Supervising Officer, Regina, Sask.
J. W. Burrow, from Customs Excise Cashier to Computing Clerk, Regina, Sask.
G. M. Eley, from Computing Clerk to Senior Customs Excise Clerk, Regina, Sask.
D. A. Leighton, from Customs Excise Account Clerk, Grade 4 Port, to Cashier and Computing Clerk, Regina, Sask.
D. H. MacRae, from Customs Excise Examiner to Customs Excise Account Clerk, Grade 4 Port, Regina, Sask.
Frank Monk, from Customs Express and Postal Cashier to Customs Excise Cashier, Regina, Sask.
J. C. Wilkie, from Cashier and Computing Clerk to Computing Clerk, Regina, Sask.

ALBERTA

W. L. Brown, from Express and Postal Computing Clerk to Customs Excise Cashier, Edmonton, Alta.
S. A. Rowsell, from Customs Excise Clerk to Express and Postal Computing Clerk, Edmonton, Alta.
R. B. Stevenson, from Express and Postal Computing Clerk to Customs Express and Postal Cashier, Edmonton, Alta.

BRITISH COLUMBIA

J. H. D. Tucker, from Customs Excise Examiner to Senior Customs Excise Examiner, New Westminster (Douglas, B.C.).
W. W. Bird, from Customs Excise Examiner to Senior Customs Excise Examiner, Vancouver, B.C.
G. V. Brown, from Cashier and Computing Clerk to Principal Clerk, Vancouver, B.C.
A. L. Chadbourne, from Clerk, Grade 1, to Customs Excise Examiner, Vancouver, B.C.
Francis Dakin, from Clerk, Grade 1, to Customs Truckman, Vancouver, B.C.
E. L. Middleton, from Customs Excise Examiner to Customs Excise Clerk (Relieving), Vancouver, B.C.
Jas. Duncan, from Clerk, Grade 4, to Customs Express and Postal Cashier, Vancouver, B.C.
H. M. Dunn, from Customs Excise Examiner to Computing Clerk, Vancouver, B.C.
Henry Gordon, from Clerk, Grade 1, to Customs Truckman, Vancouver, B.C.
C. F. Harrison, from Computing Clerk to Assistant Customs Appraiser, Vancouver, B.C.
John Havercroft, from Customs Excise Clerk to Express and Postal Computing Clerk, Vancouver, B.C.
Peter Henderson, from Customs Truckman to Customs Excise Examiner, Vancouver, B.C.

A. J. Hopgood, from Senior Customs Excise Clerk to Customs Express or Postal Superintendent, Vancouver, B.C.

H. H. Hyde, from Customs Guard to Senior Customs Guard, Vancouver, B.C.

C. M. McIntosh, from Customs Excise Clerk (Relieving) to Computing Clerk, Vancouver, B.C.

W. P. Maxwell, from Customs Excise Examiner to Cashier and Computing Clerk, Vancouver, B.C.

Geo. Ross, from Customs Express and Postal Cashier to Computing Clerk, Vancouver, B.C.

Chas. Rowan, from Clerk, Grade 1, to Customs Truckman, Vancouver, B.C.

W. G. Singer, from Customs Truckman to Customs Excise Examiner, Vancouver, B.C.

J. W. Smedley, from Customs Guard to Senior Customs Guard, Vancouver, B.C.

C. A. Tossell, from Assistant Customs Appraiser to Customs Appraiser (Divisional), Vancouver, B.C.

J. A. Thyer, from Customs Guard to Customs Excise Examiner, Vancouver, B.C.

J. W. V. Ward, from Customs Excise Clerk to Clerk, Grade 4, Vancouver, B.C.

T. Witherspoon, from Clerk, Grade 1, to Customs Excise Clerk, Vancouver, B.C.

F. J. North, from Customs Excise Examiner, Grade 1 Outport, to Sub-Collector of Customs and Excise, Grade 1 Outport, Vancouver (Powell River, B.C.).

W. R. Large, from Clerk, Grade 1, to Customs Excise Examiner, Victoria, B.C.

Alex. McCallum, from Customs Express and Postal Cashier to Senior Customs Excise Clerk, Victoria, B.C.

R. E. Webb, from Customs Excise Clerk to Senior Customs Excise Clerk, Victoria, B.C.

ADMINISTRATIVE

J. L. A. Chenier, from Clerk, Grade 2, to Clerk, Grade 3.

Fred Clifford, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk.

J. E. Conway, from Clerk, Grade 2, to Clerk, Grade 3.

L. J. Desrochers, from Clerk, Grade 2, to Clerk, Grade 3.

T. V. Doyle, from Principal Customs Excise Checking Clerk to Head Clerk.

J. O. Driscoll, from Clerk, Grade 3, to Clerk, Grade 4.

H. G. Fellows, from Clerk, Grade 3, to Clerk, Grade 4.

F. J. Finner, from Examiner of Refund Claims to Principal Customs Excise Checking Clerk.

R. R. Fitzgerald, from Principal Customs Excise Checking Clerk to Head Clerk

A. J. Gibbard, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk

W. J. Gibson, from Clerk, Grade 3, to Clerk, Grade 4.

A. M. Hudson, from Clerk, Grade 3, to Clerk, Grade 4

L. J. G. F. Jean, from Clerk, Grade 3, to Clerk, Grade 4.

J. W. I. C. Jette, from Clerk, Grade 1, to Clerk, Grade 2.

S. E. A. Legros, from Clerk, Grade 2, to Clerk, Grade 3.

Percy McCausland, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk.

Gordon McFarlane, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk.

Alex. MacKenzie, from Clerk, Grade 3, to Clerk, Grade 4.

S. M. Malloy, from Clerk, Grade 2, to Clerk, Grade 3.

Neil Moodie, from Clerk, Grade 1, to Clerk, Grade 2.

J. B. Mulville, from Clerk, Grade 2, to Clerk, Grade 4.

C. A. O'Reilly, from Examiner of Refund Claims to Senior Customs Excise Checking Clerk.

J. A. J. I. Quesnel, from Typist, Grade 2, to Clerk, Grade 3.

Wm. Ryder, from Senior Customs Excise Checking Clerk to Principal Customs Excise Checking Clerk.

W. C. Smart, from Clerk, Grade 4, to Examiner of Refund Claims.

J. N. H. Tessier, from Clerk, Grade 3, to Clerk, Grade 4.

J. A. Valois, from Clerk, Grade 2, to Clerk, Grade 3.

J. G. Wilson, from Senior Customs Excise Checking Clerk to Principal Clerk.

C. A. Wright, from Clerk, Grade 2, to Clerk, Grade 4.

AUDIT

J. L. J. Allaire, from Cashier and Computing Clerk to Computing Clerk, Montreal, P.Q.

J. E. L. Lavigne, from Customs Excise Clerk to Cashier and Computing Clerk, Montreal, P.Q.

Miss Lily Rubenstein, from Stenographer, Grade 2, to Stenographer, Grade 3, Toronto, Ont.

INSPECTION

W. P. Fitzpatrick, from Customs Excise Account Clerk, Grade 5 Port to Assistant Inspector of Customs and Excise, Quebec, P.Q.

C. E. Herrington, from Customs Excise Examiner (Port Staff) to Senior Customs Excise Clerk (Inspection), Saint John, N.B.

F. E. Levie, from Chief Customs Excise Clerk, Grade 4 Port to Assistant Inspector of Customs and Excise, Sault Ste. Marie, Ont.

INVESTIGATION DRAWBACKS

F. D. Brocklebank, from Computing Clerk to Investigator of Drawback Claims, Windsor, Ont.

E. F. Grandy, from Customs Excise Clerk to Investigator of Drawback Claims, Toronto, Ont.

H. D. F. Sutherland, from Customs Excise Clerk to Investigator of Drawback Claims, Windsor, Ont.

PROMOTIONS AND TRANSFERS

J. L. Warren, from Sub-Collector of Customs and Excise, Limited Service, Bear River, N.S., to Collector of Customs and Excise, Grade 1, Kentville, N.S.

J. C. Belisle, from Sub-Collector of Customs and Excise, Grade 2, Highwater, P.Q., to Customs Appraiser, Sherbrooke, P.Q.

J. O. C. Belisle, from Customs Excise Examiner, Grade 1, Richmond, P.Q., to Customs Excise Clerk (Relieving), Sherbrooke, P.Q.

J. D. Duval, from Sub-Collector of Customs and Excise, Grade 1, LaTuque, P.Q., to Computing Clerk, Three Rivers, P.Q.

E. W. Stewardson, from Senior Customs Excise Examiner, Pigeon River, Ont., to Cashier and Computing Clerk, Fort William, Ont.

H. S. Turner, from Sub-Collector of Customs and Excise, Grade 1, Clinton, Ont., to Collector of Customs and Excise, Grade 1, and Registrar of Shipping, Goderich, Ont.

B. W. Hillmer, from Sub-Collector of Customs and Excise, Grade 1, Oakville, Ont., to Computing Clerk, Hamilton, Ont.

F. T. Shoebridge, from Sub-Collector of Customs & Excise, Grade 1, Grmisby, Ont., to Computing Clerk, Hamilton, Ont.

I. M. Cassel, Sub-Collector of Customs and Excise, Limited Service, New Hamburg, Ont., to Express and Postal Computing Clerk, Kitchener, Ont.

G. N. Ruttle, from Customs Excise Clerk, West Toronto, Ont., to Special Exciseman, Grade 1, Toronto, Ont.

J. A. Blouin, from Assistant Inspector of Customs and Excise, to Surveyor of Customs and Excise, Grade 5 Port, Quebec, P.Q.

R. L. Eaton, from Collector of Customs and Excise, Grade 1 Port, Kentville, N.S., to Assistant Inspector of Customs and Excise, Halifax, N.S.

George Simpson, from Special Exciseman, Grade 3, New Westminster, B.C., to Head Clerk, Vancouver, B.C.

R. A. Barrett, from Special Exciseman, Grade 2, Vancouver, B.C., to Special Exciseman, Grade 3, New Westminster, B.C.

V. E. L. Goddard, from Customs Excise Examiner, Grade 1, Sidney, B.C., to Customs Excise Examiner, Victoria, B.C.

R. A. Hindson, from Customs Excise Examiner, Regina, Sask., to Assistant Inspector of Customs and Excise, Regina, Sask.

TRANSFERS

J. W. Crowe, from Assistant Customs Appraiser, Fort William, Ont., to Assistant Customs Appraiser, Sault Ste. Marie, Ont.

F. J. DeLisle, from Customs Excise Examiner, Trenton, Ont., to Customs Excise Clerk, Investigation Drawbacks, Toronto, Ont.

A. E. S. Perron, from Excise Tax Auditor (Bilingual), Montreal, P.Q., to Excise Tax Auditor (Bilingual), Three Rivers, P.Q.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the nine months of the fiscal year December 1934 and December 1935. (Decrease Marked*).

Districts	1934-35	1935-36	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	261,683 52	367,533 37	105,849 85
Halifax	893,181 99	1,094,775 29	201,593 30
Saint John	531,538 43	759,033 89	227,495 46
Quebec	867,415 71	727,255 06	*140,160 65
Montreal	16,359,738 32	21,513,148 93	5.153.410 61
Ottawa	3,785,019 68	4,330,524 68	545.505 00
Kingston	159,161 44	172,383 55	13,222 11
Belleville	370,766 40	383,285 11	12,518 71
Toronto	16,898,167 77	23,442,452 16	6,544,284 39
Hamilton	3,319,346 32	5,269,786 40	1,950,440 08
London	4,319,623 04	6,749,346 06	2,429,723 02
Fort William	134,406 72	177,084 93	42,678 21
Winnipeg	1,675,785 88	1,947,844 43	272,058 55
Regina	178,860 57	177,431 96	*1,428 61
Saskatoon	82,726 11	100,428 11	17,702 00
Calgary	731,091 02	975,530 57	244.439 55
Edmonton	338,349 07	348.560 85	10,211 78
Vancouver	3,797,797 13	4,869,916 92	1,072,119 79
Yukon	15,988 97	16,803,88	814 91
Total	54,720,648 09	73,423,126 15	18,702,478 06

COMPARATIVE STATEMENT OF CUSTOMS AND EXISE REVENUE RECEIVED DURING THE MONTH OF DECEMBER 1934 AND 1935

—	1934	1935	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	6,224,816 80	5,917,298 67		
Less Refunds and Drawbacks	726,439 00	591,220 42		
Net	5,498,377 80	5,326,078 25	....	172,299 55
EXCISE TAXES	9,826,803 57	10,528,463 96		
Less Refunds and Drawbacks	240,343 01	270,242 09		
Net	9,586,460 56	10,258,221 87	671,761 31	....
EXCISE DUTIES	4,053,533 37	4,289,898 30		
Less Refunds and Drawbacks	38,813 20	37,149 10		
Net	4,014,720 17	4,252,749 20	238,029 03	....
SUNDRY COLLECTIONS	50,812 73	48,620 44		
Less Refunds and Drawbacks	Nil	20 00		
Net	50,812 73	48,600 44	....	2,212 29
Net Totals	19,150,371 26	19,885,649 76	909,790 34	174,511 84
Net Increase	....	....	735,278 50	....

TOTALS FOR NINE MONTHS

—	1934–35	1935–36	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	63,244,084 29	63,037,357 03		
Less Refunds and Drawbacks	6,365,289 03	6,615,228 09		
Net	56,878,795 26	56,422,128 94	....	456,666 32
EXCISE TAXES	85,626,870 34	85,761,628 41		
Less Refunds and Drawbacks	1,768,940 32	2,388,573 17		
Net	83,857,930 02	83,373,055 24	....	484,874 78
EXCISE DUTIES	35,006,160 43	35,903,331 77		
Less Refunds and Drawbacks	433,071 06	415,285 76		
Net	34,573,089 37	35,488,046 01	914,956 64	....
SUNDRY COLLECTIONS	527,810 70	514,454 41		
Less Refunds and Drawbacks	51 22	5,945 77		
Net	527,759 48	508,508 64	....	19,250 84
Net Totals	175,837,574 13	175,791,738 83	914,956 64	960,791 91
Net Decrease	....	....	....	45,835 30

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF DECEMBER, 1934 AND DECEMBER, 1935

—	December 1934	December 1935	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,487,402 41	3,686,371 55	....	1,198,969 14

TOTAL FOR NINE MONTHS

—	1934–35	1935–36	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	54,720,648 09	73,423,126 15	....	18,702,478 06

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF DECEMBER: AND THE NINE MONTHS ENDED DECEMBER, 1934 AND 1935

—		December, 1934		December, 1935	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			61,275,223		68,419,223
Total Exports (Foreign Produce)			545,216		2,145,279
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	17,336,206	13,405,509	17,043,882	13,672,087
Wheat flour	Brls.	340,751	1,297,481	443,828	1,866,959
Fish	Cwt.	345,903	2,038,919	351,830	1,957,808
Furs	$		2,301,175		2,698,980
Meats	Cwt.	158,986	1,977,194	115,840	1,615,958
Cheese	Cwt.	29,270	411,802	20,703	254,829
Planks and boards	M ft.	98,338	1,780,361	111,523	2,129,356
Wood pulp	Cwt.	1,116,159	2,184,043	1,316,783	2,426,409
Newsprint	Cwt.	5,195,713	8,974,714	5,556,753	9,479,362
Automobiles and parts	$		768,259		1,869,498
Copper, partially manufactured	Cwt.	220,291	1,441,630	312,205	2,491,598
Nickel, unmanufactured	$		1,727,161		2,621,099
Imports entered for consumption—Free goods			16,192,905		17,324,522
Imports entered for consumption—Dutiable goods			22,914,343		21,064,631
Total imports entered for consumption			39,107,248		38,389,161

—		Nine months ended December, 1934		Nine months ended December, 1935	
		Quantity	Value	Quantity	Value
			$		$
Total exports (Canadian Produce)			511,180,087		580,573,973
Total Exports (Foreign Produce)			5,301,414		10,701,396
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	144,208,818	115,182,598	144,179,506	119,893,720
Wheat flour	Brls.	3,783,531	14,035,399	3,727,761	14,650,409
Fish	Cwt.	2,376,181	17,519,497	2,563,335	19,043,443
Furs	$		7,959,379		8,287,549
Meats	Cwt.	1,262,709	16,569,917	1,207,452	17,147,233
Cheese	Cwt.	592,472	6,329,098	547,529	6,274,809
Planks and boards	M ft.	1,037,419	20,178,127	1,073,059	21,328,522
Wood pulp	Cwt.	9,105,787	19,015,678	10,105,855	20,772,365
Newsprint	Cwt.	37,101,824	63,596,270	40,751,100	69,372,667
Automobiles and parts	$		15,124,629		19,184,373
Copper, partially manufactured	Cwt.	2,489,334	18,073,014	3,090,251	23,091,490
Nickel, unmanufactured	$		20,842,858		28,705,531
Imports entered for consumption—Free goods			173,849,365		178,761,371
Imports entered for consumption—Dutiable goods			226,117,533		210,519,743
Total imports entered for consumption			399,966,898		389,281,114

The National Revenue Review

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February, 1936

Vol. IX No. 5

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE J. L. ILSLEY, K.C.
Private Secretary, GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, WM. IDE, M.B.E.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. IX OTTAWA, FEBRUARY 1936 No. 5

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

The Still Small Voice of Conscience

FROM far off Japan the Department received recently a remittance of conscience money. The amount was small, one dollar and fifty cents, and the incident happened twelve years ago, but the covering letter indicated that the prickings of conscience had been at work. It read in part,—

> In the spring of 1923, I brought over to Prescott from Ogdensburg a rubber-lined army raincoat, without showing it to the Customs official. The cost of the coat was only $3, but I did not inquire whether or not there was any duty to pay. On recalling this matter I decided to put it right if possible, so I am sending you a postal order to pay for any Customs charge due at that time.

"Simply a case of conscience" is the explanation often given when persons who have omitted declaring some dutiable articles when entering Canada remit the amount owing the Department. Among the many letters enclosing conscience money received during the past year the following, quoted in part, are characteristic,—

> I enclose cheques for $87.45, being duties on goods brought in from the United States without declaration or payment of duties about five years ago. This amount covers compound interest at three per cent and is, I believe, approximately correct. I regret the error.

Another stirring of conscience was explained in this way,—

> About fourteen years ago at the Customs office on leaving Canada for England I stated that I had nothing on which duty could be charged when I had a small alarm clock costing I think about six shillings. I do not know what the duty and interest would be but enclose five shillings.

In this latter instance the Department returned the five shillings postal note to the sender, advising her that as she had taken the clock *out* of Canada no duty was payable to this Department.

Another typical letter read,—

> Enclosed find three cheques—$15 each, and exchange, which I think should be sent to you. Just a case of conscience. My fault, not that of anyone else.

Quebec Tourist Traffic Increased

TOURIST traffic to Quebec during 1935 showed a marked increase over the preceding year. United States automobiles entering Quebec for periods of from two days to two months through Customs ports of entry from January 1 to November 1, 1935, totalled 235,383 compared with 196.910 in the corresponding period of 1934, an increase of 38,473 cars. A census carried out by the Quebec Roads Department on interprovincial highways shows that 82,000 United States automobiles and 119,496 automobiles from other provinces of the Dominion entered Quebec by interprovincial highways, a total of 201,496. These figures when added to the 235,383 cars entered through Customs ports of entry give a total of 436,879 tourist automobiles entered for a stay of more than one day. In addition, United States automobiles entered through Customs ports of entry for a period not exceeding twenty-four hours numbered 176,343.

Christmas Business

HERE is a glimpse of December business, including the Christmas season, at the two principal ports, Toronto and Montreal. Revenue collected at the Customs express branch, Toronto, during the month of December last amounted to $193,224, an increase of $16,025 compared with December, 1934. Packages received numbered 16,282 compared with 16,130, entries 2,948 as against 2,983. Business transacted at the Customs postal branch during the respective months was as follows: collections $65,194 ($65,922), packages received 32,670 (30,870), packages delivered 27,519, (26,991), entries 2,467 (2,287).

Revenue collected at the Customs postal branch, Montreal, in December last amounted to $72,599, an increase of $4,235 compared with December, 1934. Further totals for the respective months were:—parcels received 25,904 (27,137), parcels cleared 25,534 (26,863), entries 1,965 (1,970). Comparative figures covering business transacted at the Customs express branch were:—collections $147,028 ($156,416), packages delivered 11,001 (10,225), entries 2,086 (1,965).

Tourist Travel in Winter

THERE is generally not much tourist travel in December. However, during the final month of 1935 automobiles inwards and outwards through the port of Niagara Falls increased by 2,113 compared with December, 1934, and by 8,751 compared with December, 1933, automobiles for the respective months numbering 105,565 and 103,452 and 96,814. Totals covering traffic handled during December last in detail, were:—United States cars inwards 34,640, outwards 33,143; Canadian cars inwards 19,507, outwards 18,275; other vehicles inwards 1,926, outwards 1,946; passengers inwards 202,091, outwards 201,367.

Sixty-day touring permits issued in December, 1935, numbered 1,988, a decrease of 662 compared with December, 1934. Travellers' vehicle permits totalled 103, an increase of 29. Cars entered for periods up to 48 hours totalled 33,260, an increase of 317. Canadian cars reported outwards under touring permits numbered 2,893, an increase of 477.

The Examination of Publications

THE following editorial under the heading *Treasonable and Indecent* appeared recently in the *Toronto Globe*:—

> During the past year the Examiner of Publications of the Department of National Revenue at Ottawa received samples of alleged treasonable or seditious publications imported into the country covering shipments of 17,157 copies. Many of them were in foreign languages.
>
> This information, published in the *National Revenue Review*, deals with a phase of the Department's work of which more might be made known profitably. That organizations or individuals outside the country make a business of sending such literature here is known, but it is doubtful that even the vigilance of the Department is sufficient to check much of it. General interest on the part of loyal citizens would be of invaluable assistance if it were invoked and used to supply further information.
>
> The Department has authority under the tariff schedules to prohibit the importation of books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.
>
> Collectors of Customs are the main source of information. forwarding to Ottawa for examination importations which they think may contravene the Act. Organizations and individual citizens also draw attention to allegedly indecent books and periodicals. The number of individual books sent in last year totalled 1,380. Memoranda were issued prohibiting importation of ninety-five individual titles.
>
> Books and magazines are easier to deal with than seditious literature, which apparently contributes the bulk of the Examiner's work. When it is said that matter of this kind examined represented 17,157 shipped copies, no account is taken of material overlooked which found further circulation in Canadian publications.
>
> Besides this is the stuff cooked up in the country for distribution, which ought to be subjected to as close inspection as that passed through the Customs.
>
> It is to be hoped citizens at large will interest themselves more effectively than ever this year in helping the Department to check up on undesirable and prohibited imports. Cannot something be done also to clean out homemade stuff which is just as bad, and punish the offenders?

A Sidelight on Treaties

IT may be of interest to Customs officers to learn why the Customs Tariff does not furnish particulars as to the terms or effective dates of commercial agreements whereby Canada gives Most Favoured Nation treatment in tariff matters to certain foreign countries, and merely lists them as being entitled to such treatment.

As a background to the situation, it may be pointed out that the agreements affecting Canada and foreign countries can be divided into four groups:

1. Those entered into by England, or the United Kingdom, applicable to all British possessions regardless of any concession a British Dominion or possession might give, or desire to give, any other British Dominion or possession.
2. Those entered into by Great Britain and applicable to all British possessions.
3. Those entered into by Great Britain which Canada may take advantage of.
4. Those entered into by Canada on her own initiative.

It is with the agreements in the second group we are concerned, as those in the first group are not now in effect, and those in the third and fourth groups are self-explanatory.

The treaties in the second group were made before any of the British colonies or possessions became self-governing Dominions in what is now the British Commonwealth of Nations. For example, the Treaty of Peace and Commerce between Great Britain and Denmark, signed at Whitehall February 13th, 1660-1, was made before any portion of what is now Canada became part of the British Empire, when Frederick III was King of Denmark and Charles II was establishing himself on the throne of England.

This treaty provides for the Most Favoured Nation treatment of Danish products and states that "The people and subjects of the King of Denmark and Norway, sailing into any of the kingdoms, principalities or *dominions* of the King of England, or exercising merchandise therein, shall pay neither more nor greater customs, tributes, tolls, and other duties, nor in any other manner than as the people of the United Provinces of the Netherlands, or other strangers trading thither, and paying less customs, do or shall pay, and that as well in going, returning, and staying, as also in fishing or trading, they shall enjoy the same liberties, immunities, and privileges which the people of any foreign nation whatsoever, abiding or trading in the said kingdoms and dominions of the King of England, do or shall enjoy."

It is under the provision as quoted that Canada, at the present time, grants to products of Denmark as favourable tariff treatment as is granted to any other foreign country.

Venezuela receives Most Favoured Nation treatment in tariff matters by Canada by virtue of a Treaty of Amity, Commerce and Navigation between Great Britain and Colombia, signed on the 18th April, 1825. This treaty, by the way, is no longer in effect between Colombia and Great Britain but, at the time it was signed, what is now Venezuela formed part of Colombia, and when Venezuela's independence was recognized by Great Britain, it was agreed that the treaty should remain in effect between Venezuela and Great Britain.

Colombia, on the 2nd February, 1866, made a new treaty with Great Britain and by that treaty Canada is bound to give Colombia Most Favoured Nation treatment in tariff matters.

A number of these treaties are perpetual and, like Tennyson's brook, "go on forever," although in recent years, in some cases, provision has been made whereby self-governing Dominions may, if they so desire, be released from their provisions. However, up to the present time, Canada has not seen fit to exercise that option.

Duty Collected in Calendar Year

THE amount of duty collected on imports into Canada in the calendar year 1935 amounted to $83,995,000 compared with $82,891,000 in 1934, a gain of $104,000 or 0·1 per cent and compared with $69,676,000 in 1933, an increase of $14,319,000 or 20·6 per cent.

Canada's Trade Last Year

CANADA'S domestic exports during the calendar year 1935 amounted to $729,294,000 compared with $653,312,000 in 1934, an increase of $75,982,000 or 11·6 per cent, and compared with $531,749,000 in 1933, an increase of $197,545,000 or 37·2 per cent.

Imports in 1935 amounted to $550,315,000 compared with $513,469,000 in 1934, an increase of $36,846,000 or 7·2 per cent, and compared with $401,214,000 in 1933, an increase of $149,101,000 or 37·2 per cent.

Total Canadian trade in 1935 amounted to $1,292,667,000 compared with $1,173,797,000 in 1934, an increase of $118,870,000 or 10 per cent and compared with $938,998,000 in 1933, a gain of $353,669,000 or 37·7 per cent.

Departmental Rulings

" Dustlix" per sample, a dust-proofing fluid for use on coal, manufactured by P. W. Manufacturing Company, Milwaukee, Wis. Tariff Item 220 (*b*).

Re Tariff Item 66a.—" If biscuits are *in bulk* (in containers from which they are removed, weighed, and packaged by the retailer when sold over the counter), the value must not be less than 20 cents per pound wholesale based on the net weight of the biscuits.

" If biscuits are in *usual retail packages* (in tin boxes, paper cartons, etc., from which they are not removed when sold by the retailer, the whole package being sold over the counter), the value of the biscuits plus the value of the retail package must not be less than 20 cents per pound wholesale based on the net weight of the biscuits."

With respect to the Tariff status of inner packages containing biscuits, attention is drawn to the following Departmental ruling:—

" The usual inner or first packages (whether made of tin or paper), when imported containing biscuits, may be permitted entry at the same rate as applicable to the biscuits, whether they are charged for separately on the invoice or not. This is in accordance with the Board of Customs decision in Appraisers' Bulletin No. 289."

Toy printing sets, described below, which are designed for use by children as playthings and not for practical printing purposes. Tariff Item 624a.

" Buck Rogers Printing Set "—a number of rubber stamps of figures with wooden grips, an ink pad contained in a wood box, 4 wax crayons and a small blank book.

" The Printery "—rubber letters and figures with wooden handles, 2 wooden frames, rubber stamps of animals, men, etc., with wooden grips, an ink pad contained in a tin box with a small metal grip or tweezer.

" Junior Printing Set of Rubber Stamps," consisting of wooden handles or grips each with a rubber letter of the alphabet, figure or punctuation mark attached, to be used as hand stamps an ink pad contained in a tin box, a 6-inch rule and a small metal guide.

" Playtime Printer No. 4060," consisting of the same as the Junior Printing Set.

" Hanley's plant setter, per illustration, a hand machine for setting out and transplanting tomatoes, onions, strawberries, cabbage and similar settings. Tariff Item 409f.

" Racello " hoods, per sample, made of imitation horse-hair braid sewn together, with cellophane ornamentation material stitched thereto. Not entitled to entry under Tariff Item 569 (iii) but dutiable under Tariff Item 569 (iv) under the provisions for " hoods, n.o.p."

Changes in Customs-Excise Ports

Little Bass River, N.S., a postal collecting station under the survey of the port of Truro, Nova Scotia, closed as from 1st January, 1936.

Wedgeport, N.S., a postal collecting station under the survey of the port of Yarmouth, Nova Scotia, closed as from 1st January, 1936.

Chandler, P.Q., an outport and warehousing port under the survey of the port of Paspebiac, Quebec, closed as from 1st January, 1936.

Port Rowan, Ont., a postal collecting station under the survey of the port of Simcoe, Ontario, closed as from 1st December, 1935.

Walkerton, Ont., an outport and warehousing port under the survey of the port of Guelph, Ontario, closed as from 1st March, 1936.

Whitby, Ont., a port and warehousing port, closed as from 1st January, 1936.

Wingham, Ont., an outport and warehousing port under the survey of the port of Goderich, Ontario, closed as from 1st January, 1936.

Willow Creek, Sask., formerly an outport under the survey of the port of Moose Jaw, Saskatchewan, transferred to the survey of the port of Lethbridge, Alberta, effective 1st April, 1936.

Barker Field, Toronto, a Customs Air Harbour under Licence No. 149, shown on page 15 of list of ports closed until further notice.

Sandy Point, N.S., an outport and warehousing port under the survey of the port of Shelburne, N.S., closed as from 15th February, 1936.

Windsor Mills, Que., an outport and warehousing port under the survey of the port of Sherbrooke, Que., closed as from 15th February, 1936.

Aultsville, Ont., an outport and warehousing port under the survey of the port of Cornwall, Ont., closed as from 15th February, 1936.

Blenheim, Ont., an outport and warehousing port under the survey of the port of Chatham, Ont., closed as from 15th February, 1936.

Cardinal, Ont., an outport and warehousing port under the survey of the port of Prescott, Ont., closed as from 1st May, 1936.

Sturgeon Falls, Ont., an outport and warehousing port under the survey of the port of North Bay, Ont., closed as from 15th February, 1936.

Ridgetown, Ont., a preventive station under the survey of the port of Chatham, Ont., closed as from 15th February, 1936.

Ayr, Ont., an outport and warehousing port under the survey of the port of Galt, Ontario, closed as from 1st February, 1936.

Sandwich, Ont., an outport and warehousing port under the survey of the port of Windsor, Ontario, closed as from 1st February, 1936.

Streetsville, Ont., an outport and warehousing port under the survey of the port of Toronto, Ontario, closed as from 1st February, 1936.

Lucknow, Ont., a postal collecting station under the survey of the port of Goderich, Ontario, closed as from 1st February, 1936.

Melfort, Sask., an outport and warehousing port under the survey of the port of Prince Albert, Saskatchewan, closed as from 1st February, 1936.

Macleod, Alta., a preventive station under the survey of the port of Lethbridge, Alberta, closed as from 1st February, 1936.

Privileges for Non-Resident Students

COLLECTORS are advised that non-resident students entering Canada for the purpose of attending institutions of learning may be granted the privileges usually accorded to tourists, and such articles as radios, phonographs, musical instruments, and other effects for personal and sporting use not ordinarily entitled to entry free of duty as travellers' baggage (not including articles of furniture), may be admitted without payment of duty and taxes and without deposit, provided they are reported on Form E-29, in accordance with the provisions of Paragraph 1 (*a*) of Memorandum Series D No. 12, and provided further that such articles have been previously used by the students, are imported for their own use and not by or for any other person, and are actually in their possession at the time of their arrival in Canada, and that they will be exported under Customs supervision immediately after the conclusion of the school term. The date of the closing of the term shall be stated on the permit and shall be regarded as the expiry date thereof.

Shipping Activities at Halifax

VESSELS entered and cleared at the port of Halifax during the month of December, 1935, numbered 549, net registered tonnage 918,352. This compares with 499 vessels, net registered tonnage 963,102, entered and cleared during December, 1934. Vessels engaged in the transoceanic service, arriving and departing, totalled 181 compared with 192, and those engaged in the coastwise trade 368 as against 307. Cargo tonnage handled, inwards and outwards, amounted to 211,072 tons compared with 220,321 tons. Passengers landed and embarked during the respective months totalled 1,963 and 2,161.

Totals covering shipping activities at the port of Halifax for the calendar year 1935, with 1934 figures in brackets, were: Vessels entered and cleared 5,907 (5,513), cargo tonnage handled 2,189,350 (2,096,205), passengers landed and embarked 21,869 (25,978).

Exports of Wheat and Flour

WHEAT exports during December last amounted to 17,043,882 bushels worth $13,672,087, as compared with 17,336,206 bushels at $13,405,509 in December, 1934, and 17,457,963 at $11,300,336 in the same month of 1933. The average price per bushel in December of the latest year was 80 cents, as against 77 in 1934 and 65 in December, 1933. During the twelve months ending December, exports of wheat from Canada totalled 165,672,671 bushels of the value of $137,152,807, as compared with 167,913,055 bushels at $131,157,717 in the same period of 1934 and 192,274,861 at $122,687,686 in the corresponding period of 1933. The average export price of wheat during the latest twelve-month period was 83 cents compared with 78 and 64 cents in the two preceding years respectively.

Wheat flour exports during December showed an increase over December, 1934. The total for the month was 443,828 barrels at $1,866,959 as compared with 340,751 at $1,297,481 in December, 1934. The average export price was $4.21 in December, 1935, and $3.81 in the same month of the preceding year. During the twelve month period ending December exports of wheat flour amounted to 4,881,057 barrels at $19,001,050 as compared with 5,053,732 at $18,377,483 in the same period of 1934. The average export price was $3.89 and $3.64 per barrel, respectively.

Exports of Apples Increased

EXPORTS of Canadian apples to the British Isles this season up to January 3, 1936, totalled 1,065,056 barrels and 1,816,948 boxes, compared with 731,757 barrels and 1,382,653 boxes in the corresponding period of last season, the increase this season being 46 per cent on barrels and 31 per cent on boxes.

Excise Duty Collections Increased

INCREASED Excise duty collections on malt, non-potable spirits, cigars and cigarettes were recorded in December last. The comparative statements were:—

Comparative statement of Excisee duty collections during the months of December, 1934, and December, 1935:—

December, 1935, spirits potable, $1,030,478; December, 1934, $1,075,326. December, 1935, spirits, non-potable, $86,525; December, 1934, $79,253. December, 1935, malt, $539,471; December, 1934, $463,485. December, 1935, cigars, $32,881; December, 1934, $31,092. December, 1935, cigarettes, $1,846,227; December, 1934, $1,497,640. December, 1935, manufactured tobacco, $331,928; December, 1934, $333,107. December, 1935, foreign raw leaf tobacco, $213,187; December, 1934, $218,406. December, 1935, beer, $28,226; December, 1934, $45,074. December, 1935, licences, $116; December, 1934, $77. December, 1935, validation fee, $52,972; December, 1934, $117,462. December, 1935, malt syrup, $11,464; December, 1934, $18,333. December, 1935, total, $4,173,479; December, 1934, $3,879,260.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of December, 1934, and December, 1935:—

December, 1935, tobacco, cut, 1,301,415 pounds; December, 1934, 1,321,349 pounds. December, 1935, tobacco, plug, 300,057 pounds; December, 1934, 284,916 pounds. December, 1935, cigarettes, number, 461,468,601; December, 1934, 373,059,460. December, 1935, cigars, number 10,389,598; December, 1934, 10,014,125. December, 1935, snuff, 56,608 pounds; December, 1934, 58,790 pounds. December, 1935, foreign raw leaf tobacco, 521,489 pounds; December, 1934, 538,257 pounds.

Collecting the Nation's Revenue

(*Editor's Note*: This condensed story of the Department's activities has been prepared by the *Editor* in the hope that it may be interesting and informative to readers of the REVIEW).

THIS is a bird's-eye view of the Department of National Revenue, which more than any other is brought into close and constant touch with the general public. As its name implies it is the great collection agency of the Dominion. The proper and efficient collection of the national revenue is a vital factor in the administration of a nation's affairs and the Department undertaking that collection must be and is operated on strictly business lines. Statistics and figures are at the best dull and lifeless things. Suffice it to say, therefore, that the Department in its three divisions employed as of January 1st, 1936, 7,049 officers, located at Ottawa and throughout the length and breadth of the Dominion at 141 ports, 235 outports and 74 preventive stations. Its offices are stationed at points of vantage from Halifax to Vancouver and from the international boundary to the Arctic circle.

Revenue collected by the Customs, Excise and Income Tax divisions during the nine months period, April 1 to December 31, 1935, amounted to $249,214,865. This total was apportioned as follows: Customs duties $56,422,129, Excise taxes $83,373,055, Excise duties $35,488,046, sundry collections $508,509, income tax $73,423,126.

From time immemorial the collection of taxes has not been a popular proceeding with those called upon to pay them. No one got overly enthusiastic about it. The collection of Customs duty, excise duty and taxes, and income tax is something which touches the pockets of all. It is and has been the aim of the department to perform its functions in a fair and business-like manner. The purpose of this article is to outline briefly some of the work of the three divisions with which the public may not be familiar.

The Department is divided into three divisions, and is administered by the Minister, the Honourable J. L. Ilsley, K.C. The three divisions are those of Customs, Excise, and Income Tax, over each of which a Commissioner presides.

* * * *

Take a glance at the tourist traffic with which the Customs Division is brought into intimate touch. It is of great importance to Canada. It brings much money into the country and affects the fortunes of thousands of Canadians in all walks of life. The Department is fostering the development of it in every way. The proverbial butcher, baker and candlestick-maker all benefit by the tourist traffic. It may be asked how does the department foster and encourage this vital stream of friendly travel to enter the gates of Canada. Here is the answer.

Not only does it insist upon courteous and considerate treatment of visitors by its officers but greater privileges have been given in respect of tourists' automobiles, travellers' baggage, camping outfits, etc.

Formerly, tourists whose proposed visits extended over a period of ninety days and up to six months were required to obtain the bond of a guarantee company at the frontier port of arrival, and others who had first planned to stay sixty or ninety days, and subsequently decided to remain longer, were required to visit the nearest Collector and furnish a bond in order to obtain an extension up to six months.

The regulations put into force in 1935 provide that neither bond nor deposit are required in respect of tourists' automobiles, without regard to the duration of stay, up to a period of six months. This provision eliminates some delay at the frontier in obtaining the necessary bond, and relieves the tourist of the expense of procuring security. This change also proves to be of assistance to those tourists who obtain a sixty or ninety-day permit on their first arrival, and who later decide to extend their stay. Under the old regulations they were often required to drive many miles to the nearest Collector, in endeavouring to obtain the necessary extension, and oftentimes found difficulty in securing proper bonding facilities, due to their location. Last year the regulations with regard to tourists' outfits and travellers' baggage were considerably extended and no deposits are now required in respect of guns, rifles, fishing tackle, golf clubs, cameras, canoes, outboard motors, tents, camping equipment, phonographs, radios, musical instruments, etc., brought in for their personal use and not for gain or hire.

Another important step taken by the Department was to authorize officers to assist tourists in preparing their combined form of permit. This obviated the necessity of employing outside assistance for which a fee was paid. This change in practice has been very helpful to visitors and has undoubtedly been a factor in encouraging tourists to spend their vacation in Canada. The sole object of the Department is to make the path of the bona fide tourist as easy and pleasant as possible. Its regulations are of the most generous kind. It aims to speed these neighbourly visitors on their friendly way.

* * * *

The Customs Division, of which Mr. H. D. Scully is Commissioner, administers the provisions of the Customs Act and the Tariff Act. Its duties include the classification and proper appraisal of imported goods, the collection of duty on imported goods at the Ad Valorem or Specific rates provided by the Tariff, the supervision or control of goods the importation or exportation of which is regulated, restricted or prohibited under Acts of Parliament.

One of the important phases of the administration of the Customs Tariff and Customs Act is the classification and appraisal of imported goods for duty purposes. In addition to strengthening and developing the appraisers' division, the investigation of values of goods in the exporting countries is given careful attention. There are special investigators in the United States, Great Britain and on the continent of Europe. Varying conditions in different countries make it essential to have accurate information of the home consumption selling price of commodities imported into Canada.

* * * *

The Public is brought into contact also with the Excise Division, of which Mr. David Sim is Commissioner. This division is responsible for the administration of the Excise Act and parts of the Special War Revenue Act, comprising Consumption or Sales tax, Special Excise tax on imports, stamp, sale or transfer of stock, long distance telephone call and transportation taxes, the latter including pullman, berth and parlour car imposts, taxes on matches and playing cards, also manufacturers' taxes on automobiles, rubber tires and tubes, cigarette papers and cigarette paper tubes, cigars, wines, beers, sugar, unfermented wort, malt syrup, toilet soaps, cosmetics and other toilet preparations, etc. Only a few commodities are subject to an Excise duty—spirits, tobacco, cigars, cigarettes and snuff, malt and malt liquor. These, however, together with receipts from licences, furnish a considerable portion of the Excise revenue.

The yield from the Sales tax from its inception in May, 1920, to December 31, 1935, was $1,150,321,289. Excise duty revenue for the fiscal years from 1921 to 1935, and for the 9 months of the present fiscal year was $734,111,438.

Each separate tax presents its own difficulties in administration and collection and while it is found that the great majority of Canadians accept the inevitable and pay their taxes, probably with inward misgivings but with no outward display of rancour, there are a few who heartily dislike any and all forms of taxation. But like death, taxes are inevitable.

* * * *

The Income Tax, too, is something which touches the pockets of the people in a rather intimate way. Mr. C. Fraser Elliott, K.C., is Commissioner of this division. Canada adopted it as part of its fiscal policy in 1917. From that year to 1933 out of the profits of the people residing and carrying on business in Canada there has been collected well over one billion dollars and it has cost less than ·03 cents to collect one dollar.

One of the criticisms sometimes made with respect to Income tax is that the Department inquires into the private affairs of the individual and becomes in fact a sort of Peeping Tom or Paul Pry. There is no cause for complaint in that respect because every official is sworn to secrecy and the Act provides heavy penalties for anyone who divulges information of the private affairs of any tax-payer. If a man asked to see his wife's return his request would be refused, indeed he would not even be informed if his wife had made a return—that information he would doubtless have to extract from his wife. Not only is privacy ensured but should a tax-payer feel so inclined he can request that his return be lodged in some district other than that in which he resides. If he is not satisfied with the assessment he can appeal and have his appeal heard in camera, and the decision of the Exchequer Court need not even be reported in the Law Reports. Everything possible is done to respect the confidence that the tax-payer places in the Department and it is the firm belief of the Department that every income tax-payer in Canada has confidence in it.

That in brief is a bird's-eye view of some of the activities of the Department of National Revenue. It has become welded into a far flung unity, multifarious in operation but one in intent in the collection and protection of the country's revenue in a business-like and considerate manner.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the ten months of the fiscal year January 1935 and January 1936. (Decrease Marked *).

Districts	1934-35	1935-36	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	306,425 72	396,451 11	90,025 39
Halifax.......	909,933 86	1,127,072 11	217,138 25
Saint John.....	543,318 77	776,552 56	233,233 79
Quebec.........	891,011 60	758,584 06	* 132,427 54
Montreal	17,004,277 84	22,437,682 40	5,433,404 56
Ottawa......	4,201,797 11	4,950,959 85	749,162 74
Kingston....	161,326 60	175,118 33	13,791 73
Belleville	374,924 72	391,341 43	16,416 71
Toronto . .	17,455,285 34	24,124,568 71	6,669,283 37
Hamilton .	3,614,367 47	5,756,600 97	2,142,233 50
London .	4,665,433 97	7,231,067 00	2,565,633 03
Fort William..	136,784 37	178,401 83	41,617 46
Winnipeg......	1,813,155 96	2,046,227 54	233,071 58
Regina........	183,702 58	183,082 44	* 620 14
Saskatoon....	90,108 67	103,739 82	13,631 15
Calgary.......	827,597 05	1,111,641 67	284,044 62
Edmonton ...	347,421 79	366,255 93	18,834 14
Vancouver....	3,937,674 29	5,097,799 95	1,160,125 66
Yukon........	16,292 66	17,257 39	964 73
Total	57,480,840 37	77,230,405 10	19,749,564 73

* * HERE AND THERE * *

Doctor Johnson's dictionary in 1755 had this definition of *Excise:*—A hateful tax levied upon commodities,—by wretches hired by those to whom Excise is paid.

Under the heading *Customs Courtesies* the following editorial appeared recently in the *Daily News,* Prince Rupert, B.C.:—

> People crossing the border into the United States and returning into Canada complain from time to time of customs discourtesies, although not as frequently as in days gone by. In Prince Rupert such complaints are seldom or never made. Local customs authorities are among those who try to make it pleasant for visitors to come to Canada. As the years go by the American visitors will become increasingly important to the prosperity of the north, so it is satisfactory to know that they are encouraged.

W. B. Ritchie, Sub-Collector, Walkerville, Ontario, has received a letter postmarked London, Ontario, enclosing the sum of four dollars, the letter stating that this was the amount of duty payable on a dress smuggled into Canada.

Feminine fashions are so often referred to that the following notes regarding the more prosaic apparel of men may be of interest. To be *high-hat* once conveyed the sense of extreme radicalism. Contrary to general belief the top hat is a democratic and even proletarian garment, while many of the humbler articles of masculine attire are of aristocratic lineage. The bow on the left hand side of the felt hat, for example, is a relic of the buckle that used to secure the waving plume of the highborn Cavalier, while the walking-stick is probably a substitute for the sword which it displaced after the age of chivalry. The golfer's plus fours hark back to the leg-wear of the Guards, whose trousers turn down four inches at the knee. The cravat was originally a scarf. The word is from the French *cravate,* a corruption of *Croat.* This was the name given by the French of Louis XIV's time to the scarfs worn by the Croatian soldiers in the royal regiment. The modern dress coat originated with the aristocratic Beau Brummell who is credited with establishing the idea of a uniform type of dress for men. In contrast to all this aristocracy, the humble silk hat is the modern counterpart of the high-crowned headgear of the French Revolutionaries.

The calendar, hung on the wall at the beginning of each year, originated in ancient Greece. It was the custom in those times to inform the people when the first day of the month occurred. This was done either by heralds sent through the streets of the cities and towns proclaiming the date or by placards or signs displayed on the city walls. These signs were called *kalends,* meaning in Greek, *proclaim.* So from this Greek word and custom came the calendar and its name.

Some recent notes on the subject show the earliest standard of measurement was the *day,* marked out by the alternation of light and darkness. Next notice was taken of the *lunar month,* from new moon, an interval of about 29½ days, and finally the recurrence of the seasons suggested the *year.* The duration of the year was determined in various ways by the ancient peoples, one of the earliest methods being to make it include a certain number of lunar months. Twelve lunar months, giving a year of 354 days, were taken as a near approach to the course of the seasons. These calculations, however, were soon found to be erroneous, and various adjustments were made. Finally, to clear away confusion that ensued, Caesar, with the aid of Sosigenes, an Alexandrian astronomer, undertook a reform of the calendar. This reform, together with several subsequent changes, resulted in the present-day calendar.

OATS AND BARLEY EXPORTS

Exports of Canadian barley in December last fell to 486,319 bushels at $206,970 from 2,467,918 bushels at $1,927,790 in December, 1934. The export of oats was also lower, falling to 1,183,569 bushels, worth $382,002, from 1,769,269 at $705,566.

A PROMOTION OF INTEREST

J. A. Ross Named to Succeed Colonel H. V. Rorke

A PROMOTION of interest to the service generally is that of James Alexander Ross to the position of Representative of the Treasury, Customs and Excise Divisions, at Headquarters. Mr. Ross succeeds Colonel H. V. Rorke, D.S.O., who retired on superannuation in May last.

J. A. Ross.

Mr. Ross is one of the veterans of the Department. A native of Brussels, Ontario, he entered the Customs service in Toronto in 1900. In the same year, when the Statistical Branch was being assembled at Ottawa, he was transferred to headquarters. In 1903 he joined the Accounts Branch, where he has served continuously up to the present. Mr Ross served under the following Chief Accountants, the late R. R. Farrow, the late S. L. T. Frost and Colonel Rorke. In 1919, Mr. Ross was appointed Assistant Accountant and in the same year was made Departmental Accountant. The title of Chief Accountant was changed to that of Representative of the Treasury and Mr. Ross succeeds Colonel Rorke in that capacity. Mr. Ross is well known to officers of Customs and Excise throughout the Dominion and his promotion has been very favourably received.

LEAGUE OF NATIONS ECONOMIC SANCTIONS

Italy and Italian Possessions—Prohibition of Importation

Referring to Memorandum Series D No. 16, Collectors are advised that by Order in Council P.C. 164, dated January 18, 1936, Order in Council P.C. 3594, dated November 15, 1935, being the Treaty of Peace (Covenant of the League of Nations) Order, 1935, is amended by adding the following paragraphs to Article 1 thereof:—

(6) Paragraph 1 of this Article shall not apply to

(*a*) Newspapers, periodicals, printed books and printed music;

(*b*) Maps and hydrographic charts.

(7) Notwithstanding anything in the said paragraph (1) the Minister may by licence authorize the importation of any goods which are prohibited to be imported thereby, if he is satisfied that the price of the goods was wholly paid to the Italian exporter on or before the 19th day of October, 1935.

All applications for licences under the authority referred to above should be submitted to the Department direct, with documentary evidence of purchase and payment therefor, as stipulated in Section (7).

Domestic exports of canned vegetables during November last recorded an increase of 11,128,967 pounds from the November, 1934, export of 3,382,220 pounds. Of the total, the United Kingdom took 10,330,543 pounds, Newfoundland 290,979 and the United States 148,792.

PERCÉ ROCK AND ITS BIRDS

Each year tourists in increasing numbers visit the Gaspé coast in the vicinity of Percé Rock and Bonaventure Island attracted largely by the spectacle provided by the thousands of sea-birds which nest on the great rock and on the ledges of the island.

The little village of Percé, situated at the very tip of the peninsula, in the shadow of Mount Saint-Anne, has many attractions for the summer visitor, but the two items of special interest are the great Percé Rock and the populous seafowl colony that nests on the top of the rock and on ledges on the face of the red sandstone cliff with which Bonaventure Island, near Percé, fronts the the sea.

Percé Rock, with its sheer sides rising directly from the water for nearly three hundred feet, and its great arched passage-way eighty feet in span, through which small boats may pass, is an attraction, and the thousands of sea-birds that nest on it and on Bonaventure Island add to its interest. More than 12,000 gannets—great white birds as large as geese, with black wingtips—make their summer homes here. Thousands of them, looking at a distance like great snowbanks, sit close-packed in serried ranks on their nests on the lofty ledges, while hundreds of others soar and wheel over the sea before the precipice. Other sea-birds, including common and uncommon species, form part of this great assemblage.

This interesting bird city is so situated that it may be observed and photographed conveniently without harming or disturbing its feathered citizens. Sea-going motorboats make a specialty of carrying parties of visitors past the lofty cliffs where the gannets nest, and there are excellent points of vantage on solid land at the top of that cliff and on the crest of the mainland cape opposite Percé Rock.

A View of Percé Rock.

Meat exports during November last were valued at $2,423,639 as compared with $2,054,364 in November, 1934. The amount which went to the United Kingdom was valued at $2,229,180, followed by the United States with $103,780. The large item was 116,396 cwt. of bacon and hams at $1,910,529, of which the United Kingdom took 115,123 cwt. at $1,877,362.

ACCOUNTING MACHINES FOR STATISTICAL BRANCH

In accordance with modern business practice the Statistical branch of the Department, of which the Chief is Robert Telford, installed accounting machines at the beginning of the fiscal year, for the more speedy compilation of Canadian export trade statistics. It may be of interest to note the method of procedure, which is as follows:—

The export entries are received by a staff of five code clerks, and each bundle stamped with a port number.

ALL PORTS NUMBERED

As these machines deal a little more directly with numbers than with the alphabet it has been deemed advisable to number all ports in the Dominion. This has been done by numbering the provinces from East to West first. Thus Nova Scotia is numbered zero, New Brunswick is one, Prince Edward Island is two, Quebec is three, Ontario is four, Manitoba is five, Saskatchewan is six, Alberta is seven, British Columbia is eight and the Yukon is nine. Within the provinces the ports are numbered in alphabetical order. In this way Amherst is 001, Bathurst is 101, Charlottetown is 201, Athelstan is 301, etc. Countries with which we trade have been numbered too. The United Kingdom is 100. The United States is 400. Empire countries other than the United Kingdom are arranged in alphabetical order and numbered from 201 to 232. No doubt that numbering would be continued to 299 in case there were so many countries within the Empire. Other foreign countries too are arranged in alphabetical order and are numbered. These numbers range from 301 to 384. All this is for convenience. The accounting machines would deal with names, but not so conveniently as with numbers.

On the face of the entry itself is written a country number and a commodity number in accordance with the statistical classification. The quantity as shown on the face of the entry is scanned to make certain that the correct unit has been used and any cents shown in the value are struck out as provision is not made to record fractional parts of a dollar. The bundles of entries then pass to a staff of machine operators under the supervision of W. L. Wilson, who transcribe each line of each entry to a card by punching holes in it. After verification, the cards are filed till closing day at the end of the month. Then the accumulated cards, about 60,000 in number, are sorted in a machine at rates of speed varying up to 300 per minute. The sorted cards, placed in the magazine of an adding machine, actuate its mechanism as they are automatically fed and ejected. Subtotals, totals and grand totals are taken at predetermined points. The adding machine tape, about 15 inches wide, is torn apart each 17 inches of its length and bound in looseleaf covers to become the detail ledger of the months' exports. From this ledger all subsequent compilations are made.

ACCURACY IMPORTANT

It is particularly important under a machine system that original entries should be as perfect as possible, and officers having contact with exporters or brokers, who make out the entries, should do all they can to make known the requirements of the Department. It is hoped that a list of the commoner types of error may be published shortly in the *Review* so that Customs officers may specially guard against them.

RUBBER EXPORTS

The export of rubber products in November last was of the value of $1,121,095 in contrast with $913,232 a year ago. Pneumatic tire casings was the largest item as usual, the value being $562,316. These went to 75 countries, the leading purchasers being British South Africa $118,854, Persia $65,299, Sweden $40,597, Netherlands $38,767, Brazil $37,081, Egypt $24,076, Denmark $21,349, New Zealand $32,322, Chile $19,353, British East Africa $17,648, Portugal $14,312, Jamaica $14,728.

Rubber boots and shoes amounted to $297,578, of which $258,821 went to the United Kingdom and $22,403 to Newfoundland.

INSTRUCTIONS REGARDING SHIPS' STORES

The following instructions respecting the delivery of goods as Ships' Stores under the provisions of the Customs Act are required to be observed, viz.:—

1. Warehoused goods are to be delivered as Ships' Stores only at a warehousing port.

2. Such stores are to be delivered ex-warehouse only to vessels bound on a voyage to a port out of Canada, to vessels engaged in trade between an Atlantic port and a Pacific port of Canada, and to fishing vessels clearing direct for the deep sea fisheries from the port where the stores are ex-warehoused, and are to be transferred to such vessels in the presence of a Customs Excise officer.

3. The master or owner of the vessel shall prove, by affidavit, to the satisfaction of the Customs Excise officer at the port of clearance, that the stores to be ex-warehoused are necessary and intended for the purpose of the voyage. Goods delivered free of duty as Ships' Stores must be accounted for on Entry Form B-8.

4. Imported goods are not to be used in the Coasting Trade as Ships' Stores without payment of duty.

5. It is the duty of Customs Excise officers delivering goods ex-warehoused as Ships' Stores, to see that only such quantities are thus delivered as are reasonably necessary for the purpose, and that they are intended to be used only as vessels bound on voyages as aforementioned.

6. The list of articles which may be usually ex-warehoused free of duty as Ships' Stores is as follows:—Bread and biscuit, Butter, Clevo Clean. Coal for steamers on outward voyage to British or foreign ports. (Except as otherwise ordered by the department coal shall not be delivered out of warehouse duty free as Ships' Stores for any vessels clearing from the port of Montreal or any ports east thereof). Chocolate. Coffee and cocoa or cocoa paste. Dried or canned fruits. Flour and meal. Lard. Meats, salted, dried or canned. Mineral waters, bottled or not. Molasses or syrup. Oils, viz: Fuel oil, Illuminating Oil, Lubricating Oil, Kerosene or coal oil over ·725 Specific Gravity. Rice. Split peas. Sugar. Tea. Vinegar. Tobacco (including cigars and cigarettes).

The quantity of tobacco which may be ex-warehoused as Ships' Stores is limited to one pound per month, during the voyage, for each person carried on board the vessel, and the delivery of tobacco as Ships' Stores is limited to fishing vessels clearing direct for the deep sea fisheries and to vessels bound on a voyage to an ocean port out of Canada, the probable duration of which voyage out and home will not be less than fifteen days, in the case of such vessels and fishing vessels.

Clam bait and Porgies may be ex-warehoused as Ships' Stores, when required for *Canadian* fishing vessels clearing direct for the deep sea fisheries.

Spirituous liquors and wines may also be delivered ex-warehouse as Ships' Stores in the following special instances, viz:—

(*a*) To vessels bound on a voyage to an ocean port outside of Canada.

(*b*) To yachts of not less than 50 tons register, belonging to a recognized Yacht Club, bound on a voyage to an ocean port outside of Canada.

7. *Surplus Stores of Coal*—The surplus stores of coal on board steamships arriving from places outside of Canada are subject to duty on importation, unless the steamer takes clearance for a port outside of Canada, either directly or via a Canadian port, on the succeeding voyage: Provided, in any case, that coal for fifteen days' consumption on board the steamship shall be exempt from duty and not classed as *surplus stores,* until otherwise ordered, and that surplus stores of vessels may be warehoused as provided in section 66 of the Customs Act.

8. A certified list of Ships' Stores (Form E. 1) in duplicate, should be attached to inward reports of vessels reporting inward from sea. One copy is to be filed for future reference and the other copy is for use of the officer in charge of the vessel when checking the Ships' Stores, which stores are, after such check, to be sealed until the vessel has reported outward. Entry should be required, however, for surplus stores under the provisions of section 66 of the Customs Act. When a ship reporting inward has no cargo it should be clearly stated on the report inward whether the ship is in ballast, or ballast and Ships' Stores, as the case may be.

Consumable stores in possession of the master, officers and crew, or held by anyone for sale or distribution to members of the crew, and not to be landed, are required, after report, to be sealed in a manner similar to Ships' Stores and remain sealed while the vessel remains in port.

9. While a vessel is in port, Collectors may have their officers break seals on stores sealed on the vessel and release a reasonably sufficient quantity for the immediate use of the officers and crew; provided the stores are resealed immediately thereafter.

Departmental Circulars Nos. 364-C and 554-C and Departmental Memorandum No. 828 (Revised) are superseded.

FACTS AND FIGURES REGARDING CANADA'S TRADE

Figures compiled by the Customs Statistical branch show that Canada's exports during the past fiscal year exceeded imports entered for home consumption by $145,127,804, the respective totals being $667,558,957 and $522,431,153. Of these amounts exports to British Empire countries totalled $342,679,600 and imports from Empire countries $156,186,471, showing a trade balance of $186,493,129 in favour of the Dominion. Canada's exports to other countries amounted to $324,879,357, imports from other countries $366,244,682, showing an excess of imports over exports of $41,365,325.

Exports to the United Kingdom totalled $275,006,123, while imports from that country amounted to $111,682,490. Trade totals with other British Empire countries, where the Dominion's exports far exceeded imports, were:—Australia, exports to $18,102,900, imports from $6,327,175; British South Africa, exports to $12,143,000, imports from $3,296,780; New Zealand, exports to $7,354,816, imports from $2,534,678; Newfoundland, exports to $6,666,259, imports from $1,588,973.

Several British Empire countries received Canadian goods during the past fiscal year without selling anything in return. These countries include British West Africa, other; British Oceania, other; Gambia and Gibraltar. Malta sold to the Dominion less than one thousand dollars worth of goods but bought goods to the value of $207,134. Southern Rhodesia, also, bought from Canada far more than it sold, Canadian exports to that country totalling $528,859, imports $163,431.

Some countries in the Empire, however, sold to Canada far more than they bought. These include British Guiana, Ceylon, Fiji Islands, British India and the British Straits Settlements.

Canadian exports to Japan during the past fiscal year totalled $16,944,962, while imports from that country totalled $4,424,654. Other countries, in trade with which Canada's exports were heavier than her imports, were: France, exports to $9,880,240, imports from $6,443,695; Netherlands, exports to $10,091,193, imports from $4,343,945; Brazil, exports to $2,779,959, imports from $835,546; Denmark, exports to $2,013,844, imports from $126,383; Norway, exports to $4,788,967, imports from $713,577; Mexico, exports to $1,888,214, imports from $494,184.

Canada sold to the United States last year goods valued at $230,882,110, while her purchases from that country amounted to $303,639,972. Imports from the following countries, also, were far in excess of exports: Colombia, imports from $4,563,821, exports to $799,060; Czecho-Slovakia, imports from $2,310,315, exports to $39,895; Germany, imports from $10,014,434, exports to $4,565,697; Switzerland, imports from $2,335,297, exports to $638,478; Peru, imports from $3,430,387, exports to $749,638.

Abyssinia bought from Canada goods valued at $1,527, while she sold to the Dominion goods valued at $12,873. Several foreign countries purchased goods from Canada but sold nothing in return. These included Albania, Dutch West Indies, French West Indies, French Oceania, Italian Africa, Liberia, Portuguese Asia, Salvador, Spanish Africa.

Customs-Excise revenue received during the past fiscal year amounted to $243,169,331, of which amount the province of Ontario contributed $113,060,612, Quebec $90,816,084, British Columbia $15,290,251, Manitoba $7,296,433, Nova Scotia $4,992,387, Alberta $4,535,643, New Brunswick $3,764,535, Saskatchewan $2,345,900, Prince Edward Island $157,366, Yukon Territory $73,539.

EXPORTS OF COIN AND BULLION

Exports of coin and bullion in 1935 amounted to $106,527,498 compared with $106,064,383, an increase of $463,115 or 0·4 per cent. This was bullion in the main. The domestic coin and bullion export was $96,028,525 compared with $105,363,306, a decrease of $9,334,781 or 8·9 per cent; foreign coin and bullion $10,498,973 as against $701,077, an increase of $9,797,896, or 1,397·5 per cent.

MONTREAL SHIPPING ACTIVE

Number of Overseas Vessels Increased

During the past shipping season 1,017 vessels, with an aggregate tonnage of 3,959,023. entered at the port of Montreal from overseas. This was an increase of 33 vessels and of 213,039 tons, over the previous year. Regular passenger liners comprised 120 of this total; 370 were regular cargo liners, 364 were tramp steamers and 163 were oil tankers. Over one half of these vessels, or a total of 547, were registered in Great Britain, and 99 were registered in Canada. The number of British and foreign vessels increased while ships of Canadian registry dropped by 2. The increase of foreign vessels was largely due to the number of canal-size Norwegian ships which discharged part of their cargo at Montreal and then proceeded to the Upper Lakes, also to the increase in Swedish and Norwegian ships with full cargoes of pulp. Forty-three cargoes of pulp were discharged at this port last season. Shipments of Welsh coal brought in by tramp steamers showed an increase over 1934, while entries of Scotch coal showed a decrease. Indo-China coal was brought in for the first time.

Clearance reports showed that grain shipments were in excess of 1934 export figures by 4,231,904 bushels. Wheat exports, however, were lower by 3,944,349 bushels compared with 1934. All other grains showed increases with the exception of corn and peas. Soya bean exports totalled 684,854 bushels. Increased shipments were reported in flour, apples, pears, pulp, paper, hay, feed, oilcake. minerals, dried grains, agricultural implements, automobiles and parts, metals and lumber, while exports in cheese, eggs, box meats, lard, cement and footwear decreased.

Cattle and mule shipments dropped last season, cattle exports from a total of 31,697 head in 1934 to 523, and mule exports from 7,078 head to nil.

Sixty-three overseas tramp steamers cleared from Montreal in 1934 with full grain cargoes, an increase of seven over the previous year; 238 cleared in ballast, a decrease of 23, and 63 cleared with general and bulk cargoes, a decrease of 4.

CANADA'S EXPORTS DURING NINE MONTHS

Domestic exports during the first nine months ending December of the fiscal year 1935-36 amounted to $580,573,973 compared with $511,180,087 during the same period of 1934-35. This was an increase of $69,393,886 or 13 per cent.

Exports to Empire countries amounted to $303,437,662 as against $267,289,831 an increase of $36,147,831, or over 13 per cent. Exports to United Kingdom were $245,853,165 compared with $216,534,360, an increase of $29,318,805 or over 13 per cent.

Exports to foreign countries totalled $277,136,311 compared with $243,890,256, a gain of $33,246,055, or over 13 per cent, and to the United States $210,956,598 as against $169,679,519, a gain of $41,277,079 or 24 per cent.

The following were the exports to other leading Empire countries, with the 1934-35 figures in brackets: Australia $17,834,535 ($13,116,646); British South Africa $9,651,883 ($9,281,464); New Zealand $6,354,168 ($5,205,606); Newfoundland $5,912,170 ($5,621,531); British India $2,562,517 ($3,175,453); Jamaica $2,535,890 ($2,317,698); Irish Free State $2,391,671 ($3,340,279); Trinidad $1,624,511 ($1,588,898); Hong Kong $1,220,076 ($953,728); Straits Settlements $1,046,302 ($1,013,207).

The following were the exports to other leading foreign countries: Japan $10,553,084 ($12,573,376); Belgium $7,702,676 ($10,156,487); Netherlands $6,947,608 ($8,757,748); France $5,537,862 ($7,864,939); Norway $3,659,162 ($3,796,686); Argentina $3,521,289 ($3,567,842); China $3,289,003 ($3,113,297); Germany $3,043,472 ($3,917,525); Brazil $2,951,448 ($2,220,586); Italy $2,050,184 ($2,592,460); Sweden $1,461,203 ($1,166,631); Portuguese Africa $1,327,638 ($991,309); Mexico $1,312,264 ($1,396,736); Spain $1,249,979 ($2,188,944); Denmark $1,120,278 ($1,783,862).

* * NEWS AND COMMENT * *

Ottawa: F. C. Hewton, Senior Customs Excise Clerk at the port of Ottawa, retired on superannuation January 1, 1936, after 26 years of efficient service. Mr. Hewton entered the Customs service as Preventive Officer in 1910. He was promoted to Computing Clerk in 1919 and to Senior Customs Excise Clerk in 1928. He was in charge of the Postal Parcels Branch at this port.

Niagara Falls, Ont.: A large gathering of Customs and Excise officers met at the General Brock Hotel, Niagara Falls, Ont., on Monday evening, January 20, to do honour to the Minister of National Revenue, Honourable J. L. Ilsley, and other distinguished guests from the Department and officials of the Dominion Customs-Excise Officers Association.

Guests of the evening in addition to Hon. Mr. Ilsley, were Mr. H. D. Scully, Commissioner of Customs, Mr. David Sim, Commissioner of Excise, Mr. E. D. Lennie, Chief Inspector, Mr. G. Code, Private Secretary to the Minister, Mayor C. W. Anderson of the city of Niagara Falls, A. B. Damude, M.P. for Welland county, N. J. M. Lockhart, M.P. for Lincoln county, Mr. A. C. Savage, National President, and Mr. E. Perry, Prov. Vice-President of the Dominion Customs-Excise Officers Association, Mr. M. R. Dickinson, Inspector of Customs and Mr. C. H. Harris, Assistant District Inspector. Others at the head table included Mr. R. Colvin, Collector at Hamilton, Mr. F. T. Pattison, Collector, Fort Erie, Mr. G. C. Gardner, Collector, Niagara Falls, and Mr. E. Horne, Acting Collector at St. Catharines.

The gathering consisted of 138 officers from the ports of Fort Erie, Welland, St. Catharines and Niagara Falls, and the outports of Thorold and Port Colborne.

As the proceedings were about to begin the news of the death of King George V was received. All further activities of the evening were cancelled and the gathering paid silent tribute to the passing of His Majesty.

Honourable Mr. Ilsley in a few brief remarks paid tribute to the late King and recounted some of the epoch-making events which took place during his reign.

The members of the Niagara District Branch of the Dominion Customs-Excise Officers Association are greatly indebted to their guests for their interest shown by their attendance on this occasion. Mr. J. W. Sharpe, President of the local association, acted as Chairman.

Montreal: International air traffic handled at the Customs Air Harbour, St. Hubert, Quebec, during the month of December last, compared with December, 1934, was as follows:—

Aeroplanes inwards 24 (23), outwards 23 (23); passengers inwards 23 (30), outwards 62 (43); pieces of baggage examined inwards 25 (40), outwards 76 (68); bags of mail inwards 376, weight 8,508 pounds (342, weight 6,705 pounds), outwards 164, weight 3,428 pounds (163, weight 3,447 pounds), express parcels inwards 9 (174), outwards 1 (nil); value of importations $78 ($6); tourist permits issued 1 (nil); flights cancelled owing to weather conditions inwards 5 (6), outwards 5 (8).

New Westminster, B.C.: Heavy increases in apple shipments from this Fraser River port were recorded during 1935 over the previous year, but total cargo figures were lower owing to shipping being temporarily disrupted by the waterfront strike last summer.

Apple exports totalled 825,185 boxes compared with 481,188 boxes the preceding year.

The annual statement issued by the New Westminster Harbour Commissioners shows a total cargo tonnage of 709,829 compared with 766,299 in 1934. There were 434 deep sea ships in port against 453 the preceding year.

General imports totalled 7,626 tons compared with 10,440 tons in 1934.

Toronto: At the annual meeting of the Toronto Branch, Dominion Customs and Excise Officers Association, held here recently, the following were elected for the year ending December 31st 1936:—

A. B. Flett, President; James Ford, 1st Vice-President; Harold Thorpe, 2nd Vice-President; A. J. Buck, Secretary; Harry Abbott; Treasurer.

QUESTION BOX AND LETTER BAG

The *Editor* has been asked to give a brief summary of the operation of the Consumption or Sales Tax. The following may be of interest:—

By authority of the Special War Revenue Act, as administered by the Department of National Revenue, a Consumption or Sales Tax, now 6 per cent, is imposed on the sale price of all goods manufactured or produced in Canada, payable by the manufacturer or producer to the Crown, at the time of delivery to the purchaser thereof.

Manufacturers or producers of taxable goods are required to obtain a sales tax licence, which is renewable on the first day of April of each year, as is also the annual licence fee of $2. The issuance of this licence is not intended as a permit to manufacture or produce, but is merely a means of having all such manufacturers or producers registered for departmental purposes.

The taxes are remitted to the Crown by way of monthly returns (duly sworn) and payments. The return covering each month's taxable sales must be filed and paid by not later than the last day of the next succeeding month; e.g. the return and payment for January, 1933, is due and payable by not later than the last day of February, 1933. Interest penalties are provided for where taxes are not paid by the due date.

Throughout the Dominion, there are Customs and Excise ports and outports. The chief officer of a port is known as a Collector of National Revenue and, likewise, at an outport, as Sub-Collector of National Revenue. It is with the Collector or Sub-Collector, under the survey of whose port or outport the taxpayer's place of business is located, that returns are filed by the licensed manufacturer or producer and remittance covering same paid, for transmission to headquarters of the Department at Ottawa.

Generally speaking, the tax is one of single incidence, i.e., it applies once only, and that, on the sale by the final manufacturer. By a system of licensing, manufacturers or producers are permitted to purchase articles and materials to be used in, wrought into or attached to their taxable products being manufactured or produced for sale, free from sales tax, the tax then applying on the sale of the completely manufactured article. For example, an abattoir produces hides but is permitted to sell same free from sales tax to a licensed tanner; the tanner after tanning the hides is permitted to sell them to a licensed shoe manufacturer without tax and the shoe manufacturer accounts for sales tax on the sale of the finished shoes.

Generally, the tax does not apply to the staple necessities of life, nor to the implements used in the primary industries of farming, fishing, mining and lumbering.

The tax applies at the rate of 6 per cent on importations, computed on the Customs duty paid value and is payable at the time of entry for consumption of goods in Canada.

The tax does not apply to goods exported

The books and records of account of licensed taxpayers are subject to audit by departmental auditors and any under-payments of tax so disclosed are required to be paid to the Crown, plus accrued interest penalties.

Under the heading "Schedule III," in the Act, will be found a list of articles and materials exempt from Sales Tax, when manufactured or produced in Canada, or imported. Certain of the articles and materials listed in Schedule IV are subject to only 50 per cent of the current rate of tax, when manufactured or produced in Canada, or imported. An additional list of articles will be found in Schedule IV, which are subject to only 50 per cent of the current rate of tax, when manufactured or produced in Canada, *but subject to the full rate when imported.*

As to the cost of collection of this tax, it is somewhat difficult to say, because, as previously explained, the staffs in the Customs offices, with very few additions thereto, are collecting this tax although the Department has approximately one hundred auditors in Canada who are auditing the taxpayers' accounts periodically as required. The present system has been in effect since January 1st, 1924; from 1920 until 1924 there was a sales tax in effect which applied on successive sales by manufacturers and wholesalers. The manufacturer, when selling to retailers or consumer, paid the maximum rate, but when selling to a wholesaler, paid half of this; the wholesaler accounted for the other half on his sale. It was claimed that this tax pyramided and the present system became operative.

A Valuable Suggestion

W. Bond, of the staff at Lethbridge, Alberta, writes:—

Thank you very much for the information in the monthly issues of the *National Revenue Review*. A suggestion I make in regard to the Tariff rulings in force on 1st January, 1936, may be of assistance until the new Customs Tariff office consolidation is issued. The seventh column in the old tariff can be marked U.S. and the alterations contained in Memo. Series D. No. 17 of November 20, 1935, can be entered therein in red ink. Any difference of the wordings may also be made on blank pages opposite the tariff paragraphs. A red ink line may also be taken from under the letters U.S. to the Intermediate column. This will be a reminder of the latest changes in tariff.

I wish you continued success with the *Review*.

A Suggestion

H. J. Soucy, of Clair, N.B., writes:—

Last November we were furnished with Chapter A. 36 of the Book of Instructions, referring to the destruction of Customs and Excise documents. The list given, although not very complete, permits the destruction of some documents which after a time take up much space.

May I suggest that, to make this list more complete and precise, a special column be included in the list of forms now supplied, giving after each form the length of time after which the used forms may be destroyed.

A Suggestion Re Cheque Books

Under the *nom de plume* of *Border Port* an officer in the Maritimes writes:—

For the convenience of port officers using the large bound cheque books, I offer the suggestion that same be bound at the top rather than at the left hand side as at present. This would enable the officer to fill out his stubs more easily when half-way through the book. This change would entail no added expense to the Department. A two-inch blank margin for binding at top would be of great assistance in this respect also.

JUST AMONG OURSELVES

JANUARY-FEBRUARY

ADDITIONS

New Brunswick

St. Stephen: W. V. Grimmer, Customs Excise Examiner.

Manitoba

Winnipeg: Lloyd Scott, Office Boy.

Alberta

Edmonton: J. D. McMillan, Customs Excise Clerk.

British Columbia

Vancouver: K. W. A. Banks, Office Boy; A. B. McPhail, Customs Excise Clerk.

Administrative

Robert Duclos, Clerk, Grade 2; L. J. MacNeill, Stenographer, Grade 1; Aurele Miller, Clerk, Grade 2; Miss E. E. Smith, Stenographer, Grade 1; Miss N. E. Watterson, Stenographer, Grade 1.

Audit

Montreal: F. J. Altimas, Excise Tax Auditor (Bilingual).

Ottawa: Miss E. C. O'Donovan, Stenographer, Grade 1.

Investigation—Drawbacks

Montreal: R. A. Denis, Typist, Grade 2.

DEDUCTIONS

Nova Scotia

Halifax: T. J. Bird, Customs Express and Postal Cashier (Deceased).

New Brunswick

Saint John: Thomas Morrissey, Customs Excise Examiner (Superannuated).

Quebec

Sherbrooke (Victoriaville): J. H. E. Beaudet, Sub-Collector of Customs and Excise Grade 1 Outport (Promoted and transferred to Post Office Department).

Ontario

Guelph (Walkerton): L. H. McNamara, Sub-Collector of Customs and Excise Grade 1 Outport (Superannuated).

Ottawa: Frederick Richardson, Senior Customs Excise Clerk (Superannuated).

Saskatchewan

North Portal (Estevan): G. A. Thomson, Customs Excise Examiner Grade 1 Outport (Superannuated).

Alberta

Lethbridge (Macleod): R. D. McNay, Customs Excise Enforcement Officer (Services terminated, Preventive Station closed).

Administrative

E. S. B. Hind, Principal Clerk (Deceased).

Inspection

Montreal: David Murray, Inspector of Customs and Excise (Superannuated).

Investigation—Drawbacks

Montreal: J. W. H. Saucier, Typist, Grade 2 (Services terminated).

PROMOTIONS

Nova Scotia

Halifax: E. W. Carroll, from Customs Truckman to Customs Excise Examiner.

New Brunswick

Woodstock (Centreville): F. A. Gibson, from Customs Excise Examiner (L.S.) to Sub-Collector of Customs and Excise (L.S.).

Saint John: F. W. Winslow, from Express and Postal Computing Clerk to Computing Clerk.

Ontario

Hamilton: P. B. Picken, from Customs Excise Examiner to Express and Postal Computing Clerk; F. J. Quinn, from Computing Clerk to Assistant Customs Appraiser.

Niagara Falls: M. E. Martyn, from Customs Excise Clerk to Computing Clerk.

British Columbia

Vancouver: C. M. Eburne, from Customs Guard to Customs Excise Examiner; E. J. Gregory, from Clerk, Grade 1, to Customs Excise Examiner; Thos. McGuire, from Customs Guard to Customs Excise Examiner; A. C. H. Squires, from Clerk, Grade 1, to Customs Excise Examiner; C. A. Winslow, from Customs Truckman to Customs Excise Clerk.

Administrative

J. J. Coughlan, from Clerk, Grade 2, to Clerk, Grade 3.

R. W. Empey, from Clerk, Grade 3, to Clerk, Grade 4.

J. B. J. Desmarais, from Clerk, Grade 2, to Clerk, Grade 4.

S. C. Hooper, from Clerk, Grade 3, to Clerk, Grade 4.

J. M. Macoun, from Assistant Chemist to Chemist.

S. McCullough, from Clerk, Grade 3, to Clerk, Grade 4.

D. F. Murray, from Clerk, Grade 2, to Clerk, Grade 3.

H. B. Timleck, from Clerk, Grade 4, to Principal Clerk.

Audit

Vancouver: A. W. Adams, from Customs Excise Clerk, to Cashier and Computing Clerk.

PROMOTIONS AND TRANSFERS

Quebec

W. D. Sideleau, from Customs Excise Enforcement Officer, Sherbrooke (Hereford Road), to Sub-Collector of Customs and Excise, Grade 1 Outport, Sherbrooke (Comins Mills).

Saskatchewan

W. R. J. Dand, from Customs Excise Enforcement Officer, Moose Jaw (East Poplar River), to Sub-Collector of Customs and Excise, Grade 1 Outport, Moose Jaw (Weyburn).

Yukon Territory

J. O. Williams, from Customs Excise Examiner, White Horse, to Sub-Collector of Customs and Excise (Yukon), Carcross.

Investigation—Drawbacks

H. L. Merkley, from Clerk, Grade 4, Administrative, to Investigator of Drawback Claims, London, Ontario.

TRANSFERS

Quebec

N. F. Creller, from Customs Excise Enforcement Officer, Saint Johns (East Pinnacle), to Sub-Collector of Customs and Excise (L.S.). Saint Johns (Frelighsburg).

Ontario

Peter Neilson, from Customs Excise Examiner, North Portal, Sask., to Customs Excise Clerk, Ottawa, Ontario.

Manitoba

E. P. Smeaton, from Customs Excise Examiner, Emerson, Man., to Customs Excise Examiner, Winnipeg, Man.

British Columbia

W. A. Noble, from Sub-Collector of Customs and Excise, Grade 2 Outport, Prince Rupert (Ocean Falls), to Customs Excise Clerk (Relieving), Victoria.

G. A. Yardley, from Inspector of Customs and Excise, Victoria, to Collector of Customs and Excise, Grade 5 Port, Victoria.

Inspection

Edward McNally, from Chief Customs Excise Clerk, Grade 8, Montreal, to Inspector of Customs and Excise, Montreal.

G. N. Norris, from Assistant Inspector of Customs and Excise, Victoria, to Assistant Inspector of Customs and Excise, Vancouver.

COMPARATIVE STATEMENT OF CUSTOMS AND EXISE REVENUE RECEIVED DURING THE MONTH OF JANUARY 1935 AND 1936

—	1935	1936	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	6,002,492 28	5,734,378 16		
Less Refunds and Drawbacks	494,188 84	465,750 12		
Net	5,508,303 44	5,268,628 04	....	239,675 40
EXCISE TAXES	8,693,248 33	9,125,731 07		
Less Refunds and Drawbacks	189,627 91	194,077 69		
Net	8,503,620 42	8,931,653 38	428,032 96	....
EXCISE DUTIES	3,031,262 18	2,819,551 25		
Less Refunds and Drawbacks	45,200 57	22,259 41		
Net	2,986,061 61	2,797,291 84	....	188,769 77
SUNDRY COLLECTIONS	53,230 83	51,446 64		
Less Refunds and Drawbacks	1 56	2 70		
Net	53,229 27	51,443 94	....	1,785 33
Net Totals	17,051,214 74	17,049,017 20	428,032 96	430,230 50
Net Decrease	....	....	....	2,197 54

TOTALS FOR TEN MONTHS

—	1934-35	1935-36	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	69,246,576 57	68,771,735 19		
Less Refunds and Drawbacks	6,859,477 87	7,080,978 21		
Net	62,387,098 70	61,690,756 98	....	696,341 72
EXCISE TAXES	94,320,118 67	94,887,359 48		
Less Refunds and Drawbacks	1,958,568 23	2,582,650 86		
Net	92,361,550 44	92,304,708 62	....	56,841 82
EXCISE DUTIES	38,037,422 61	38,722,883 02		
Less Refunds and Drawbacks	478,271 63	437,545 17		
Net	37,559,150 98	38,285,337 85	726,186 87	....
SUNDRY COLLECTIONS	581,041 53	565,901 05		
Less Refunds and Drawbacks	52 78	5,948 47		
Net	580,988 75	559,952 58	....	21,036 17
Net Totals	192,888,788 87	192,840,756 03	726,186 87	774,219 71
Net Decrease	....	....	....	48,032 84

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF JANUARY, 1935 AND JANUARY, 1936

—	January 1935	January 1936	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,760,192 28	3,807,278 95	....	1,047,086 67

TOTAL FOR TEN MONTHS

—	1934-35	1935-36	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	57,480,840 37	77,230,405 10	....	19,749,564 73

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JANUARY: AND THE TEN MONTHS ENDED JANUARY, 1935 AND 1936

—	January, 1935		January, 1936	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		43,901,826		53,537,595
Total Exports (Foreign Produce)		471,790		879,729
PRINCIPAL ITEMS OF EXPORTS—				
Wheat . . . Bush.	5,380,226	4,265,575	7,557,320	6,497,470
Wheat flour . . . Brls.	346,099	1,315,644	314,311	1,310,929
Fish . . . Cwt	292,792	1,830,239	361,466	1,976,978
Furs . . . $		3,780,747		3,946,603
Meats . . . Cwt.	163,181	2,241,097	146,286	2,184,948
Cheese . . . Cwt.	2,872	42,476	10,155	139,013
Planks and boards . . . M ft.	75,191	1,342,796	72,236	1,446,330
Wood pulp . . . Cwt.	931,938	2,069,461	1,089,502	2,094,090
Newsprint . . . Cwt.	3,684,867	6,402,518	3,697,675	6,326,653
Automobiles and parts . . . $		728,577		2,641,271
Copper, partially manufactured . . . Cwt.	214,295	1,378,738	196,016	1,606,602
Nickel, unmanufactured . . . $		2,560,249		3,541,182
Imports entered for consumption—Free goods		15,407,999		17,601,619
Imports entered for consumption—Dutiable goods		21,821,406		22,788,742
Total imports entered for consumption		37,229,405		40,390,361

—	Ten months ended January, 1935		Ten months ended January, 1936	
	Quantity	Value	Quantity	Value
		$		$
Total exports (Canadian Produce)		555,081,913		634,111,568
Total Exports (Foreign Produce)		5,773,204		11,581,125
PRINCIPAL ITEMS OF EXPORTS—				
Wheat . . . Bush.	149,589,044	119,448,173	151,736,826	126,391,190
Wheat flour . . . Brls.	4,129,630	15,351,043	4,042,072	15,961,338
Fish . . . Cwt.	2,668,973	19,349,736	2,924,801	21,020,421
Furs . . . $		11,740,126		12,234,152
Meats . . . Cwt.	1,425,890	18,811,014	1,353,738	19,332,181
Cheese . . . Cwt.	595,344	6,371,574	557,684	6,413,822
Planks and boards . . . M ft.	1,112,610	21,520,923	1,145,295	22,774,852
Wood pulp . . . Cwt.	10,037,725	21,085,139	11,195,357	22,866,455
Newsprint . . . Cwt.	40,786,691	69,998,788	44,448,775	75,699,320
Automobiles and parts . . . $		15,853,206		21,825,644
Copper, partially manufactured . . . Cwt.	2,703,629	19,451,752	3,286,267	24,698,092
Nickel, unmanufactured . . . $		23,403,107		32,246,713
Imports entered for consumption—Free goods		189,257,364		213,666,652
Imports entered for consumption—Dutiable goods		247,938,939		254,574,005
Total imports entered for consumption		437,196,303		468,240,657

The
National Revenue Review

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EDITORIAL

March, 1936

Vol. IX

No. 6

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. IX OTTAWA, MARCH 1936 No. 6

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

A Neighbourly Invasion

THE neighbourly invasion of foreign automobile tourist traffic which each year sweeps through Canada's Customs ports and outports made large gains last year. Figures compiled by the Department of National Revenue from returns furnished by its Collectors show that the total number of foreign cars entered in 1935 was 3,605,086 compared with 3,261,848 entered in 1934, an increase of 343,238. Last year's figures were made up as follows:—automobiles entered for periods of over 48 hours and not exceeding 60 days 971,017, increase 83,146; automobiles entered for periods over 60 days and not exceeding six months 1,128, increase 799; automobiles entered for periods up to 48 hours 2,632,941, increase 259,293.

A statement of entries by provinces shows that Ontario retained her unchallenged lead in 1935, having entered 2,374,517 foreign cars for touring purposes. This shows a drop, however, of 97,983 cars compared with 1934. Ontario's total was made up as follows:—sixty-day permits issued 559,042, increase 35,887; six-month permits 747, increase 609; cars entered for periods up to 48 hours 1,814,728, decrease 134,479. Totals for other provinces, showing 1934 figures in brackets, were:—

Quebec 481,893 (425,634), New Brunswick 545,555 (178,893), British Columbia 116,883 (110,041), Manitoba 40,805 (34,815), Saskatchewan 22,983 (20,027), Alberta 20,234 (18,135), Nova Scotia 2,216 (1,803).

The apparent increase in the New Brunswick total is due largely to account being taken last year, by some ports, of local traffic not representing tourist traffic except in a limited degree.

The three leading ports of entry in Canada for foreign automobile tourist traffic during 1935 were the Ontario ports of Windsor, Fort Erie and Niagara Falls. Windsor issued 194,532 sixty-day touring permits and 55 six-month permits, while its busy outport of Walkerville issued 10,168 sixty-day permits and 1 six-month permit, making a total of 204,700 permits issued for periods up to sixty days and 56 permits issued for periods up to six months. Foreign cars entered through Windsor and Walkerville for periods up to 48 hours numbered 595,964. Fort Erie issued 133,394 sixty-day permits and 160 six-month permits and entered 623,896 automobiles for periods up to 48 hours. Niagara Falls issued a total of 110,060 sixty-day permits and 124 six-month permits, while 512,439 cars were entered for stays of 48 hours or less. Another port of Ontario showing heavy automobile tourist entries last year was Sarnia which issued 50,836 sixty-day permits and 228 six-month permits. It entered also 22,118 foreign cars for periods up to 48 hours. The total number of sixty-day permits issued by the province last year was 559,042, and the total number of six-month permits 747.

Quebec province, together with British Columbia and Nova Scotia, entered more automobiles last year for periods up to 60 days than for the 48-hour and 6-month periods combined. The total number of 60-day touring permits issued in Quebec was 259,628 and the port issuing the largest number was Philipsburg with a total of 48,473. Cantic issued 32,047 sixty-day permits, Rock Island 28,624, Lacolle 18,609, Highwater 15,253, Stanhope 15,020.

New Brunswick issued 49,676 sixty-day touring permits in 1935 and 80 six-month permits. The port of St. Stephen held first place with an issuance of 16,119 sixty-day permits and 51 six-month permits. Edmundston issued 6,768 sixty-day permits, Richmond Road 6,510, St. Leonard 5,333, and Andover 3,627.

Sixty-day touring permits issued in British Columbia numbered 76,166 and six-month permits 81. Pacific Highway led all other frontier points in the province with a total of 34,721 sixty-day permits issued. Douglas held second place with an issuance of 12,162. Victoria issued 5,154 sixty-day permits and Boundary Bay 4,736.

The province of Manitoba issued 13,273 sixty-day touring permits in 1935, and of this number the port of Emerson issued 10,496. Alberta issued 5,690 sixty-day permits, of which number Carway accounted for 4,095. Saskatchewan issued a total of 5,456 sixty-day permits and its busiest point of entry was North Portal where 1,530 such permits were issued. Nova Scotia entered 2,086 foreign cars for 60-day periods and 130 cars for periods up to six months. Nova Scotia's busiest port was Yarmouth where 2,035 sixty-day permits were issued and 122 six-month permits.

The yearly exodus of Canadian automobile tourists reached its highest mark in 1935 since the peak year of 1930, with a total of 659,259 cars exported for touring purposes. This compares with 513,852 exported in 1934, an increase of 145,407. Ports showing the largest number of Canadian cars outwards last year were:—Niagara Falls, 79,298; Pacific Highway, B.C., 72,368; Fort Erie, 59,708; Windsor, Ontario, together with Walkerville, 51,835; Boundary Bay, B.C., 34,540; Douglas, B.C., 31,042; Huntingdon, B.C., 18,824; Lacolle, Quebec, 18,607; Cornwall, Ontario, 17,158.

Elsewhere in this number will be found a table showing the entries by provinces for the respective permit periods.

He Covers the Waterfront

(This brief account of the varied duties of a Customs-Excise Examiner at the seaport of Vancouver was prepared for the REVIEW by R. A. MacLachlan, Superintendent of Examiners, Vancouver).

THE duties of a Customs-Excise Examiner at the port of Vancouver are many and varied. He is on duty very often at 6 a.m. to open some sufferance warehouse to receive local or foreign cargo, at 7 a.m. to meet a Japanese or Australian liner berthing at that hour to examine the baggage of passengers who may disembark, at 8 a.m. to meet the incoming Seattle boat, which arrives daily throughout the year at that hour, examine some more passengers' baggage, collect duties and affably endeavour to explain to the sometimes irate passenger as to why the exemption of duty and taxes on the $100 worth of goods is not then and there applicable.

He may then have to take " gangway duty " on a Japanese, German, French, Italian or other foreign vessel, particularly if these vessels have Oriental crews, or he may be assigned to check the cargo being discharged into the many sufferance warehouses. His responsibility in respect to the aforementioned cargo is by no means limited to the receiving and checking of same. He is held responsible for the proper delivery of all goods received, forwarded in bond, warehoused, or sent to the examining warehouse, or King's bond. He is also required to closely co-operate with inter-related Services, such as the Pure Food Department, Department of Agriculture and Fruit Pests. He must account for and certify to the proper receiving of all " damaged " and " short or over goods " received.

He may be assigned to receive and check the cargo of an oil tanker many miles from his home, or perhaps to convoy race horses to or from the United States border, or it may be to check perishable freight or L.C.L. shipments arriving by rail. Again he may meet the mail and passenger planes, with perhaps instructions to hurry, so that he may be on hand when the Empress liner arrives at 1 p.m.

Several stations and warehouses on these occasions are stripped of Mr. Examiner, for in addition to the usual European baggage, which must be examined or forwarded in bond, there is usually a large number of Oriental steerage passengers. Their persons and baggage are carefully and minutely searched for hidden narcotics. He may be detailed to search the quarters of the Oriental crews for narcotics, liquor, silk or tobacco, and his sense of smell on these occasions must not be too fastidious.

He may get home by midnight, or he may not, but he is again on duty at 8 a.m. to begin another day.

When the Examiner's work slackens off a degree, he is told that he may take time off to liquidate the many hours of overtime which have accumulated. But, it's all in a day's work!

Accuracy is Essential

IN the February number of the REVIEW it was intimated that attention would be drawn later to some of the defects in Customs entries which cause trouble in recording trade statistics.

With the introduction of machines for recording and compiling statistics, it is essential that entries should be accurate, definite, and legible in all details, and the co-operation of the ports is asked in securing entries conforming with the following requirements:—

Description of goods: Descriptions should correspond with Classification items.

General terms should not be used to describe goods specifically classified, e.g.: "Fresh meats, n.o.p.," "Machinery," "Wool fabrics," instead of "Fresh pork," "Machinery—lathes," and "Wool fabrics—tweeds."

Trade names should not be used without further description.

Import statistics are recorded from entries and not from invoices, and it is essential therefore that entries contain complete and definite descriptions.

Countries: The country of import shown should be the country from which foreign goods were shipped on their continuous journey of importation into Canada.

The country of export shown should be the country of ultimate destination.

The name of the country should be placed in the space provided for that purpose at the top of the entry.

Values: Export entries should show value in nearest whole dollars (no cents) and should not include freight, insurance or other charges incurred subsequent to shipment from the point of exportation.

Quantities: Quantities should be shown in the proper column.

They should be shown in terms of the unit provided in the Classification.

They should never be left blank when a quantity is indicated in the Classification.

Miscellaneous details: Carbon copies should be distinct and legible.

Port entry numbers should be placed in the space provided on the entry.

Port date stamps should not be allowed to obliterate any descriptions or figures on the face of the entries.

Bundles of entries should be tied at the upper left hand corner.

Export entries should be forwarded to Ottawa at regular intervals (see instructions on Form B. 13½).

The Classifications of Imports and Exports have been revised and reprinted to become effective on April 1st, and they will be supplied to all ports before that date.

Departmental Rulings

Thermos or vacuum pitchers and bottles, consisting of a glass insert in a metal or fibre case, painted, japanned or enamelled, if not electro-plated to the extent of 50 per cent or more of the exposed metal surface—Tariff Item 326.

Thermos or vacuum pitchers and bottles, consisting of a glass insert in a metal case electro-plated with nickel—Tariff Item 362. At 37½ per cent ad valorem, less a discount of 10 per cent of the computed duty, under the Canada-United States Trade Agreement.

Thermos or vacuum pitchers and bottles, consisting of a glass insert in a metal case electro-plated with silver, chromium or cadmium—At 30 per cent ad valorem under the extract from Tariff Item 362—Schedule I of the Canada-United States Trade Agreement.

Lunch boxes made of japanned tin plate—Tariff Item 432d.

Canadian Trade in January

CANADA'S domestic exports in January last amounted in value to $53,538,000 compared with $43,902,000 in January, 1935, an increase of $9,636,000, or 21·9 per cent; and compared with $46,652,000 in January, 1934, an increase of $6,886,000, or 14·8 per cent. Domestic exports in January, 1930, totalled $73,507,000.

Canada's imports in January amounted to $40,590,000 compared with $37,229,000 in January, 1935, an increase of $3,361,000, or 9 per cent; and compared with $32,391,000 in 1934, an increase of $8,199,000, or 25·3 per cent. Imports in January, 1930, amounted to $84,662,000.

Canada's total trade in January amounted to $95,008,000 compared with $81,603,000 in 1935, an increase of $13,405,000, or 16·4 per cent; and compared with $79,509,000 in 1934, an increase of $15,499,000, or 19·5 per cent. Total trade in January, 1930, amounted to $160,031,000.

Changes in Customs-Excise Ports

St. Andre Road. P.Q., the name of St. Andre Road, a Preventive station under the survey of the port of St. Johns, Quebec, is changed to Henrysburg.

Blenheim, Ont., established as a Preventive and manifesting station under the survey of the port of Chatham, Ont., effective on and after the 15th February, 1936.

Iroquois, Ont., an outport and warehousing port under the survey of the port of Morrisburg, Ont., closed as from 1st August, 1936.

Ridgetown, Ont., established as a Preventive and manifesting station under the survey of the port of Chatham, Ont., effective on and after the 15th February, 1936.

Grimsby, Ont., an outport and warehousing port under the survey of the port of Hamilton, Ontario, closed as from 15th February, 1936.

Tax to be Collected

COLLECTORS are advised that on the importation of motor vehicles equipped with tires, whether pneumatic or hard, the excise tax (poundage) provided for under the Special War Revenue Act is to be collected according to the schedules already sent them.

The special excise tax under Section 88 is also to be collected where applicable.

Another Veteran Passes

THE veterans of the Department are passing on. It is with deep regret the REVIEW records the death in Toronto on February 24, of Mr. George W. Taylor, formerly Commissioner of Excise, in his seventieth year.

GEORGE W. TAYLOR

Mr. Taylor joined the old Inland Revenue Department in Toronto in 1888, and was promoted to be special excise officer in 1893. He served his apprenticeship in distillery work at Windsor, Berthier and St. Hyacinthe, and in 1909 he was transferred to the inside service at Ottawa with the rank of Assistant Secretary, Department of Inland Revenue. He was later Assistant Deputy and Secretary and in 1919 when the Department was merged with Customs and became known as the Department of Customs and Excise he was appointed Assistant Commissioner of Customs and Excise. In 1927 when the Department of National Revenue was formed and absorbed the three divisions of Customs, Excise and Income Tax, Mr. Taylor was appointed Commissioner of Excise and he retained that position until his retirement in September, 1932. He was for years a member of the Board of Customs.

Devoted to his work, and an excellent administrator, Mr. Taylor was highly esteemed by the officers of the Department. He was recognized as a foremost authority in Excise law and procedure and was an outstanding figure in the public service.

On his retirement in September, 1932, his colleagues and associates made a presentation to him of an address and a silver tea service. The presentations were made for the staff by Mr. R. W. Breadner, Mr. Wm. Caven and Miss M. H. Beard. It is a sad commentary on the ravages of time to note that of the three, Mr. Caven alone remains, and he has retired from the service.

Increased Ocean Travel

INCREASED passenger travel from Canadian ports is reported for 1935, when 510 more passengers were carried across the Atlantic by vessels in the Canadian service than in 1934. Passenger liners operating across the Atlantic Ocean to and from Montreal, Quebec, Saint John and Halifax during 1935 carried a total of 45,761 passengers on the eastbound service and 42.396 on the westbound trips. In addition to the passenger liners, a number of freight boats carried passengers across the Atlantic and recorded a steady call for passenger bookings. While not included in the Atlantic trade, considerable business was given to the passenger-carrying trade by the vessels engaged in the services to the West Indies.

Regulations Amended

SECTION 7 of Memorandum Series D, No. 8, Consolidated Departmental Regulations governing tourists' automobiles and travellers' vehicles, is amended by deleting the following sentence:—

> If entry of the goods be not passed at the frontier, they may not be forwarded by such vehicle to an interior port for entry unless accounted for on a Highway Manifest (form A-8) and accompanied by a Customs officer to the port at which entry is to be passed, the salary, overtime and expenses of such officer to be repaid to the Department by the parties accommodated.

The effect of this change is to provide that all goods imported by highway must be entered for duty at the frontier port of arrival, or be forwarded in bond under manifest by railway to the port of destination. Provided, however, that goods entitled to entry on form B-4 as settlers' effects, and goods eligible for entry on form B-18 for bona-fide exhibitions; also theatrical scenery entitled to release upon deposit under the terms of Memorandum Series D, No. 22 may be transported from the frontier to the port of destination if accompanied by a Customs officer: the salary, overtime and expenses of such officer to be repaid to the Department by the parties accommodated.

Section 8 is amended to read as follows:—

Merchandise may not be transported in bond by motor vehicles over the highway from one point in the United States to another point therein through Canada except in districts which are not served by railways and then only after authority has been given by the Department and necessary arrangements completed. This, however, shall not be held to apply to persons travelling for purposes of health or pleasure from one point in the United States to another point therein and passing in transit through Canada en route. Goods not being merchandise for sale or travellers' samples, being transported in such vehicles, may be noted on the permit issued at the frontier port of arrival without deposit and without convoy.

These amendments effective on and after the 15th February, 1936.

Consolidated Regulations

COLLECTORS have been provided with the consolidated departmental regulations governing the temporary admission of musical instruments, motion, still and sound picture apparatus, slides and films.

Musical Instruments. 1. (*a*) Musical instruments, the property of companies of musicians or individual non-resident concert artists entering Canada for the purpose of giving public or other concerts, may be admitted without payment of duty and taxes, provided they are reported on Form E-29, and a cash deposit in a sum equivalent to the duty and taxes ordinarily payable thereon furnished the Collector of Customs and Excise. If the articles are exported under Customs supervision within six months from the time of entry, the deposit will be subject to refund; otherwise, same will be taken to account as duty and taxes.

(*b*) Any Collector of Customs may permit any musical instrument to be imported and used on not more than two occasions within the limits of his own port under such precautions or provisions as he may consider necessary to secure the due exportation thereof immediately after such use, but no instrument or instruments so admitted shall be allowed to be moved to any other port without the collection of duty and sales tax properly payable thereon.

Motion, Still and Sound Picture Apparatus, Slides and Films. 2. Motion and still picture projection apparatus or slides and films therefor, the property of persons or firms non-resident in Canada, to be used in gratuitous exhibitions for non-commercial purposes, may be admitted as provided in subsection (*a*) of Section 1 hereof.

3. Sound motion picture and motion picture camera outfits for taking sound motion or motion pictures of Canadian landscapes or industrial or other activities are dutiable each time of importation, without provision for refund upon subsequent exportation.

Memorandum 197 Revised is superseded.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections during the months of January, 1935, and January, 1936:—

January, 1936, spirits potable, $314,102; January, 1935, $408,837. January, 1936, spirits, non potable, $76,158; January, 1935, $83,800. January, 1936, malt, $511,949; January, 1935, $526,017. January, 1936, cigars, $14,537; January, 1935, $18,558. January, 1936, cigarettes, $1,266,152; January, 1935, $1,440,276. January, 1936, manufactured tobacco, $339,610; January, 1935, $339,635. January, 1936, foreign raw leaf tobacco, $122,897; January, 1935, $249,792. January, 1936, beer, $22,839; January, 1935, $38,227. January, 1936, licences, $70; January, 1935, $79. January, 1936, validation fee, $48,582; January, 1935, $21,362. January, 1936, malt syrup, $12,617; January, 1935, $9,606. January, 1936, total, $2,729,518; January, 1935, $3,136,194.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of January, 1935, and January, 1936:—

January, 1936, tobacco, cut, 1,326,050 pounds; January, 1935, 1,324,374 pounds. January, 1936, tobacco, plug, 304,983 pounds; January, 1935, 306,664 pounds. January, 1936, cigarettes, number 316,533,632; January, 1935, 360,035,440. January, 1936, cigars, number 4,953,520; January, 1935, 6,789,935. January, 1936, snuff, 66,328 pounds; January, 1935, 66,773 pounds. January, 1936, foreign raw leaf tobacco, 304,722 pounds; January, 1935, 632,502 pounds.

The Story of Glass

CANADA imports, each year, large quantities of glass, especially in the form of plate glass, common window glass, tableware, bottles of all kinds, incandescent lamp bulbs and general manufactures of glass. During the first nine months of this fiscal year glass imports reached a total value of $4,332,914, coming principally from the United States, the United Kingdom and Belgium. This compares with $4,038,185 imported in the corresponding period of 1934-35 and $3,163,800 imported in the same period of 1933-34.

The story of glass as revealed by the records, ranging from those primitive beads worn by the ancients to the elaborate uses of glass to-day, is one of interest and romance. The discovery of glass-making is attributed by some to Phœnician sailors who, five thousand years ago when they landed to cook a meal chanced to fuse the sandy soil and some alkali substance, till the two melted into a liquid mass. However, some of the oldest known specimens of glass are of Egyptian manufacture, many of these being imitation stones which, according to Herodotus, were widely used by men and women, and even in the adornment of sacred animals. He relates seeing crocodiles decked out in coloured glass earrings.

Among the Romans the glass-making art does not date earlier than the commencement of the Empire, importations from Sidon and Alexandria having previously supplied the want of native manufacture. Its use, however, was extensive, vases, cups of many colours, bottles of all kinds, bowls, urns for holding the ashes of the dead, hairpins, beads, rings, balls, dice, mirrors, prisms, magnifying glasses and water-clocks, being among the many objects used.

When the art of glass-making declined in Rome with the decay of the Empire, its practice was transferred to Constantinople where it flourished throughout the dark ages. From there the art spread to Venice, which became the great centre of the glass industry of medieval and more recent times. The idea of making glass was supposed to have been given the Venetians by Marco Polo who, when he returned from his eastern journeys in 1295, pointed out to his fellow Venetians what a market there was in the Far East and in Africa for glass beads. By 1318 the pearl-makers of Murano were a recognized branch of the glass industry; by 1764 twenty-two furnaces were working full-blast to supply the demand, and Venetian glass enjoyed for a long time the monopoly of commerce, the mirrors, goblets and cups being exported all over the world.

In order to safeguard its monopoly the Venetian government imposed severe penalties on any glass-worker who left Italy, or who passed his knowledge on to a foreigner. Nevertheless when Colbert, Minister to Louis XIV, determined that mirrors should be manufactured in Paris, he managed to procure twenty Venetian glass-workers. Glass works were set up in Paris for blowing glass and silvering mirrors, and the famous mirror hall in Versailles was a product of their work.

The oldest glass of German manufacture dates from the sixteenth century and consists of goblets and tankards of white, enamelled with coloured coats of arms and other devices. It is probable, also, that during this same century the first glass was made in England.

* * HERE AND THERE * *

Ten dollars conscience money was received recently by the Inspector of Income Tax, Halifax, from one signed " 658." This is the second remittance of this nature from " 658 " received by the Inspector at Halifax. The first was postmarked Windsor, N.S., and the second Truro.

Editorials in the press frequently commend the efforts of the Department in preventing the importation of immoral or indecent publications into Canada. The following editorial under the heading *The Public Can Assist* appeared in the *Globe*, Toronto, dated February 1, 1936:—

> From time to time criticism is heard of official action in preventing importation to this country of books and other literature of an immoral nature. But the public does not realize the difficulties associated with this work. Importers of this class of reading matter are as cunning as the smugglers of any other class of goods.
>
> In reality, a great deal of effective work is being done. The Examiner of Publications, Department of National Revenue, Ottawa, reports active co-operation by Collectors of Customs and other officers in a position to check this traffic in objectionable literature. Many books and magazines have been prohibited importation; others were seized or returned to the exporters in the country of production.
>
> An interesting article in the *National Revenue Review* discusses a prevailing misconception as to the powers of the Department, and gives the following details:
>
> Item 1201, Schedule C of the Customs Tariff, classifies as prohibited goods: "Books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious or of an immoral or indecent character."
>
> Section 13 of the Customs Tariff Act reads: "The importation into Canada of any goods enumerated, described or referred to in Schedule C to this Act is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed or otherwise dealt with as the Minister directs; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars."
>
> Methods employed to prevent importation of indecent publications also are outlined in the Review, and this paragraph is interesting:
>
> "The question is sometimes asked as to the methods employed to prevent the importation of indecent publications. Collectors of Customs are constantly forwarding sample copies covering importations, to Ottawa for the attention of the Examiner of Publications. In addition many organizations and individual citizens draw attention to undesirable books and periodicals. During the calendar year 1935 the Examiner of Publications received 2,300 letters. The number of individual books sent in for examination was 1,380, representing shipments totalling 5,290 copies. In the past year official memoranda prohibiting importation of 95 individual titles were issued. A memorandum is sent to Collectors only when a book or magazine is likely to have a general circulation. In many cases obviously indecent books, photographs, etc., are ordered to be seized, and no memorandum is issued, as their importation is not likely to be of a general character."
>
> The public, too, has obligations in this business. Each citizen who deplores the circulation of indecent literature should regard it as his duty to inform the Examiner of Publications, Department of National Revenue, Ottawa, what are the offending books or magazines, and where and how they are sold. Only by co-operation of this nature can the putrid flood be checked.

The Douglas fir attains the largest size of any tree in Canada, and, with the exception of the redwood of California, is the largest tree on the North American continent. It has reached a height of 380 feet, and trees 15 feet in diameter have been found. A single Douglas fir has scaled as much as 60,000 feet board measure. Specimens over 700 years old have been found, but comparatively few are found over 400 years of age.

The Douglas fir ranges from the east slope of the Rocky Mountains in Alberta through to the coast of British Columbia and Vancouver Island, where some of the finest commercial stands are found. In Alberta it grows as far north as the headwaters of the Athabaska. The wood of the Douglas fir is harder, heavier, stiffer and stronger than that of any other Canadian evergreen tree, and produces the largest structural timber grown in Canada. It is used extensively in bridge-building, mine timbers, wharf construction, and heavy framework of all kinds. It is also an excellent material for boat, scow and other marine construction. It has properties which enable it to be used in the making of flooring, and when creosoted, provides a long-wearing, noiseless and dustless pavement for roadways.

More than a billion feet board measure are cut each year, much of it being shipped to distant parts of the world. Last year the export of Douglas fir planks and boards, logs, and square timber amounted to nearly 780 million feet.

Canada's maple trees yielded 2,251,000 gallons of maple syrup in 1935 compared with 1,838,000 gallons in 1934, an increase of 22·5 per cent. Production of maple sugar was 6,539,000 pounds compared with 4,941,000, an increase of 32·3 per cent. The entire output expressed in pounds of sugar was 29,047,000 pounds compared with 23,325,000 pounds in 1934. Of this quantity approximately 21·5 million pounds were produced in Quebec, 7 millions in Ontario, and the remainder in the Maritime Provinces. The value of the entire crop was $3,522,000, the largest figure in a number of years. The average prices were $1.24 per gallon of syrup and 11 cents per pound of sugar.

Exports during the fiscal year 1934-35 amounted to the equivalent of 4,241,000 pounds of sugar, the greater part of which went to the United States, where it is used largely for flavouring tobacco. In Canada the larger proportion of maple sugar and maple syrup is in demand for household use. The quality of Canadian maple products is unexcelled.

COMPARATIVE STATEMENT OF TOURISTS' AUTOMOBILE STATISTICS, BY PROVINCES, FOR THE CALENDAR YEARS 1934 AND 1935

1935

Province	48 hours	Not exceeding 60 days	Over 60 days and not exceeding 6 months	Canadian automobiles exported for touring purposes
Nova Scotia	....	2,086	130	148
Prince Edward Island	....	....	....	....
New Brunswick	495,799	49,676	80	13,632
Quebec	222,209	259,628	56	155,417
Ontario	1,814,728	559,042	747	247,452
Manitoba	27,518	13,273	14	21,464
Saskatchewan	17,511	5,456	16	7,420
Alberta	14,540	5,690	4	4,982
British Columbia	40,636	76,166	81	208,744
Totals	2,632,941	971,017	1,128	659,259

1934

Nova Scotia	....	1,770	33	114
Prince Edward Island	....	....	....	....
New Brunswick	127,630	51,246	17	9,157
Quebec	204,679	220,885	70	116,435
Ontario	1,949,207	523,155	138	194,012
Manitoba	24,136	10,656	23	16,403
Saskatchewan	15,421	4,605	1	5,875
Alberta	13,483	4,648	4	3,444
British Columbia	39,092	70,906	43	168,412
Totals	2,373,648	887,871	329	513,852

REGARDING FILING 1935 INCOME TAX RETURNS

The several Income Tax returns which require to be completed, returned to the Income Tax Division and filed with the Inspectors of Income Tax throughout the country are returnable at different dates, and the table hereunder has been prepared as a ready reference to show by whom each form is used, a description under which it is known, the nature of the form, the last date on which it may be filed, and the respective penalties for failure to file within the time prescribed. In addition, the table shows the taxes which are to be withheld at the source by Canadian debtors, the forms to be used in connection therewith, their nature, the time they are to be filed and the penalties for failure to so file, failure to deduct and failure to remit.

Individuals—As in the past, the taxpayer must estimate his own tax when filing a return. The estimated tax is due on the 30th April, 1936, but if the taxpayer so elects he may pay one-quarter of such estimated tax on that date, and the balance with interest, as in the Act provided, in not more than three equal bimonthly instalments on the 30th June, 31st August and 31st October, 1936.

The exemptions and rates of tax presently provided by the Statute are set out fully on Forms T.1 and T.1A.

It is to be observed that where the income of a taxpayer is in excess of $5,000, an additional 5 per cent of the amount of the tax, as provided in the schedule, is payable.

The total income of each taxpayer shall be compiled by having the earned income form the base, above which shall be placed the investment income, and according thereto the appropriate additional rates of tax on investment income as provided in the schedule.

It may be added that unless otherwise provided in the Act, there shall be assessed and paid upon the transfer in any year by any individual residing or ordinarily resident in Canada of any property (whether situate within or outside of Canada) transferred by way of gift or donation a tax payable by such individual at the rate applicable in respect of the aggregate value of all the property so transferred during the year by such individual at rates according to a sliding scale. Commencing on gifts up to and including $25,000 the rate is 2 per cent and up to a rate of 10 per cent on gifts exceeding $1,000,000. There is no tax where the aggregate value of the gift or donation in any year does not exceed $4,000. The tax shall be payable at the time the gift or donation is made.

Corporations.—A Corporation must estimate and pay the tax at the time of filing the return as indicated in the table, though it may take advantage of a similar method of payment by instalments as in the case of an individual, except that the bimonthly payments are due commencing two months after the due date for filing the return.

The tax presently payable is 13½ per cent of the income, but where corporations and joint stock companies file a return consolidating their profits or losses with that of their subsidiaries, the rate of tax is 15 per cent.

Rates of Tax Subject to Adjustment.—The rates of tax indicated on Forms T.1 and T1A for Individuals and on T.2 for Corporations are those presently provided by the Statute. Whether these will be the rates to be applied to the income of 1935 or not is presently uncertain, for the reason that in many past years the rates have been altered at the time of the Budget announcement. Consequently, all taxpayers as in the past should be on the alert in this respect.

Trusts and Estates.—Income accumulating in trust for the benefit of unascertained persons or of persons with contingent interests shall be taxable in the hands of the trustee or other like person acting in a fiduciary capacity as if such income were the income of a person other than a corporation but he is not entitled to the $1,000 exemption.

Omitted Income.—Particular attention is again drawn to the 1932 amendment which provides that if any person omits to declare any dividend, rentals, interest, royalties or other like income and such income is subsequently ascertained to have, in fact, been received by the taxpayer such person may be assessed as if double the income so omitted from the return had been received.

CHART OF INCOME TAX FORMS TO BE FILED BY CANADIAN TAXPAYERS WITH THE INSPECTOR OF INCOME TAX IN THE DISTRICT IN WHICH THEY RESIDE

Forms used by	Description of form	Nature of Form	Due to be filed	Penalty
Individuals	T. 1	Income received for the calendar year.	On or before the 30th April in each year.	5% of the amount of the tax. Maximum $500.
Farmers and Ranchers	T. 1A	Income received for the calendar year.	On or before the 30th April in each year.	5% of the amount of the tax. Maximum $500.
Corporations	T. 2	Income received for the fiscal period.	Within four months from the close of the fiscal period.	5% of the amount of the tax. Maximum $500.
Corporations	T. 5	Dividends and bonuses paid in cash or capital stock during the calendar year.	On or before the last day of February in each year.	$10 for each day of default. Maximum $50.
Corporations	609	Interest paid on fully registered bonds and debentures during the year.	On or before the last day of February in each year.	$10 for each day of default. Maximum $50.
Trustees	T. 3	Income of estates for calendar year administered by executors, administrators, agents and assignees.	On or before the last day of February in each year.	$10 for each day of default. Maximum $50.
Employees	T. 4	Salaries and wages over $1,000 and over paid during the calendar year.	On or before the last day of February in each year.	Minimum $2. Maximum $50.

TAXES TO BE WITHHELD AT SOURCE

Corporations, associations, Dominion and Provincial Governments, municipalities, religious and charitable institutions and, in short, those persons who may be under obligations to pay interest, dividends, rentals and royalties.	700	Remittance and particulars of 12½% tax deducted from rentals paid or credited to non-residents.	Within one week next succeeding the week payment has been made or credited.	$10 per day. Maximum $50. See note below.
	701	Remittance and particulars of 12½% tax deducted from royalties paid or credited to non-residents.	Within one week next succeeding the week payment has been made or credited.	$10 per day. Maximum $50. See note below.
	603	Remittance and particulars of 5% tax deducted from dividends and interest.	Within one month of payment of the dividend or interest.	See note below.

NOTE.—For failure to deduct the debtor is liable for the tax with interest at 10% per annum. For failure to remit a further penalty of 10% of the amount collected or withheld together with interest at 10% per annum until paid.

CANADIAN APPLE PRODUCTION UP

Apple production in Canada during 1935 showed an increase over 1934, due largely to the recovery of many trees which were slightly affected with winter injury in 1933-34. The commercial production of apples in Canada for the year is estimated at 4,141,000 barrels compared with 3,891,000 in 1934 and the 5-year average, 1930-34, of 4,063,000 barrels.

COPPER EXPORTS

The export of copper in January last was valued at $1,664,000 compared with $1,416,000 last year, the amount to the United Kingdom was $1,084,000, Germany $117,788, United States $103,000, France $88,328, Sweden $68,116, Italy, $35,791, Netherlands $35,594, Poland $26,497, Denmark $19,234, British India $13,710, Australia $6,390, New Zealand $5,269, Mexico $117, Bolivia $36.

NOTES OF THE INCOME TAX DIVISION

The accompanying chart shows the various individual income classes of residents of Canada from whom income tax is collected. It is compiled on the tax collected during the fiscal year ending 31st March, 1935, and relates in the main to income received by the taxpayer in the calendar year 1933.

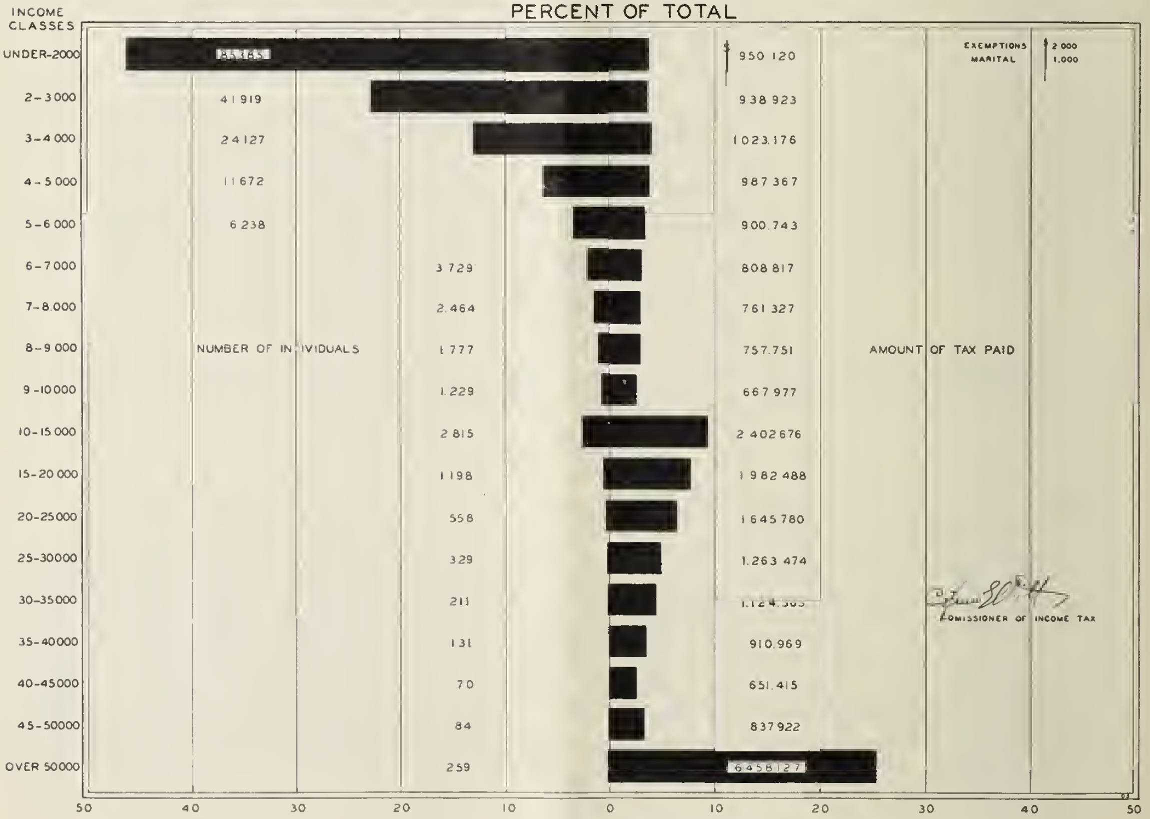
It is to be observed that the chart indicates the income and classes from under $2,000 progressively to over $50,000, the number of taxpayers in and the amount paid by each class, while by reference to the vertical columns the percentage number of taxpayers in each class to the whole, also the percentage of payments by the same class to the total payments may be obtained.

The total number of individual taxpayers in the year referred to was 184,195 and the net total paid by them $25,201,392. Thus it will be seen that the income class under $2,000 numbering 85,385 representing 46·4 per cent of the total taxpayers, contributed $950,120, which is apparently 3·75 per cent of the total amount paid by individuals.

On the other hand, at the foot of the chart it will be seen that there were 259 taxpayers (or ·14 per cent of the total) with incomes over $50,000, who contributed $6,458,127 (an average of $24,935 each) or 25·3 per cent of the total payments.

Similar information is readily available covering the other classes by reference to the chart.

CANADA
NUMBER OF INDIVIDUAL TAXPAYERS & AMOUNT PAID
BY INCOME CLASSES
1934–35



TRADE WITH SOUTH AFRICA

Increase Shown for Last Calendar Year

CANADA'S trade with British South Africa during the calendar year 1935 exceeded similar trade in the calendar years 1932, 1933 and 1934. Imports from British South Africa in 1935 were 16 per cent greater than in 1932, 4 per cent greater than in 1933, and 57 per cent greater than in 1934, while Canada's domestic exports to British South Africa in 1935 exceeded similar export trade in 1932 by 198 per cent, in 1933 by 121 per cent, and in 1934 by 9. Canada's imports from British South Africa in 1935 amounted to $4,737,000, contrasted with an import trade in 1932 valued at $4,085,000, in 1933 at $4,537,000, and in 1934 at $3,007,000; while the Dominion's domestic exports to British South Africa were valued at $13,185,000 in 1935 compared with $4,416,000 in 1932, at $5,974,000 in 1933 and $12,103,000 in 1934. During the calendar year 1935 Canada's imports from that country were greater than for any year on record, except for the fiscal year 1933 ($4,907,000), while her domestic exports to British South Africa in 1935 were also the largest on record, except for the fiscal year 1921 ($14,649,000), a year of extremely high export prices.

The increase in the imports in 1935 compared with 1934, amounted to $1,730,000, chiefly in two items, viz., corn and sugar, the increase in the imports of corn amounting to $1,833,000, and of sugar to $111,000. These increases, however, were offset in a measure by a decrease in the imports of fresh fruits, chiefly oranges, amounting to $259,000. During the period 1934 to 1935, the imports of alcoholic beverages increased from $56,000 to $67,000, corn from $1,390,000 to $3,223,000, preserved fruits, largely fruit pulp, from $12,000 to $26,000, raw sugar from $1,069,000 to $1,180,000, and raw wool from $69,000 to $100,000; while the imports of fresh fruits decreased from $274,000 to $15,000, and dried fruits from $95,000 to $71,000.

The increase in the domestic exports to British South Africa from 1934 to 1935, amounting to $1,082,000, occurred in nearly every important item of trade, though there were decreases in the exports of wheat (decrease $1,487,000), rubber goods (decrease $305,000), wood (decrease $82,000), machinery (decrease $76,000) and wire (decrease $54,000).

The following items during this period show increases:—Artificial silk, from $82,000 to $118,000, automobiles from $2,718,000 to $3,269,000, automobile parts from $723,000 to $1,362,000, electric apparatus from $572,000 to $709,000, farm implements from $1,002,000 to $1,145,000, fish, chiefly canned, from $366,000 to $426,000, fruits from $34,000 to $72,000, hardware and cutlery from $70,000 to $106,000, paper, largely newsprint and paper board, from $383,000 to $625,000, paints from $59,000 to $74,000, porcelain insulators from $45,000 to $147,000, pipes and fittings from $100,000 to $294,000, rails (iron and steel) from $353,000 to $959,000, socks and stockings from $976,000 to $1,120,000, and vegetables, canned, from $49,000 to $69,000.

CHARACTER OF EXPORTS

Chief Items in January Movement

DOMESTIC exports to the United Kingdom in January last amounted to $21,682,840 compared with $16,611,036 in January, 1935, an increase of $5,071,804, or 30·5 per cent. Domestic exports to the United States amounted to $20,129,564 compared with $17,529,101, an increase of $2,600,463 or 14·8 per cent. Exports to these two countries are about 80 per cent of the exports to all countries, the total of which was $53,537,595, an increase of 21·9 per cent over January, 1935.

Newsprint and other paper was the leading commodity exported in January so far as money value is concerned, the amount being $6,949,000, which was an increase over 1935 of $106,000. Newsprint exports go mainly to the United States, the value last month being $5,503,000. Wheat followed at $6,497,000, of which $5,371,000 went to the United Kingdom. The month's export was $2,231,000 above that of a year ago.

There was an increase in alcoholic beverages, chiefly whisky, from $563,000 to $1,195,000, the bulk of which went to United States. Wheatflour dropped slightly from $1,315,000 to $1,311,000 but raw furs rose from $3,781,000 to $3,947,000, Great Britain being the chief purchaser. Meats also dropped somewhat from $2,241,000 to $2,185,000, the decrease being in the exports to the United Kingdom.

There was a sharp increase in the number of automobiles sold abroad, rising from $620,000 to $2,304,000 and auto parts increased correspondingly. Wood pulp rose from $2,069,000 to $2,094,000 and planks and boards from $1,343,000 to $1,446,000. Farm implements, hardware and cutlery, pigs and ingots all increased.

The copper export amounted to $1,664,000 as against $1,416,000 a year ago, the largest purchaser being the United Kingdom. The raw gold export rose from $200,000 to $406,000, lead from $423,000 to $892,000 and there was a sharp rise in nickel from $2,560,000 to $3,541,000. The amount to United Kingdom was $1,203,000 and to United States $1,891,000.

Silver increased from $189,000 to $608,000, going mainly to the United States, asbestos from $409,000 to $615,000, coal from $113,000 to $176,000 and stone and its products from $251,000 to $335,000. Films increased from $121,000 to $337,000 and the export of electrical energy to the United States increased from $261,000 to $293,000.

CHARACTER OF JANUARY IMPORTS

The January imports of aluminium amounted in value to $282,000 compared with $198,000 a year ago. There was a large increase in the import from the United States. Brass imports increased from $135,000 to $205,000 and electrical apparatus from $622,000 to $677,000, most of it coming from United States, but precious metals decreased from $650,000 to $423,000 and tin from $229,000 to $208,000.

Amongst the imports from United States which registered increases were fruits, from $596,000 to $837,000, vegetables from $203,000 to $226,000, furs from $308,000 to $509,000, unmanufactured leather from $128,000 to $150,000. One of the largest increases was in raw cotton from the United States, which made a gain from $1,456,000 to $2,376,000 and cotton yarn from $224,000 to $377,000. There was a decrease in raw silk from the United States but there were large increases in flax, hemp and jute from the United Kingdom as well as raw wool, noils and tops, woollen yarn and other wool. The import of manila and sisal grass rose from $90,000 to $226,000. Books and printed matter from United States increased from $556,000 to $647,000.

Automobiles from all countries rose from $188,000 to $335,000, engines and boilers from $647,000 to $777,000, farm implements from $196,000 to $343,000, and a notable advance in machinery from $1,275,000 to $2,175,000. Iron plates and sheets, wire, tubes and pipes, stamped and coated products all made gains, the chief country of origin being the United States. Dyeing and tanning materials rose from $392,000 to $497,000, post office parcels from the United States increased from $149,000 to $162,000. Scientific and educational equipment from the United Kingdom decreased from $31,000 to $26,000 and from the United States increased from $147,000 to $157,000.

WHEAT AND FLOUR EXPORTS

Exports of wheat to the United Kingdom during January last amounted to 6,213,055 bushels as against 3,771,979 in January, 1935. During the six months ended January the total amount of Canadian wheat sent to the United Kingdom was 88,730,773 bushels as against 63,101,129 in the same period of the preceding year.

Canadian wheatflour exports to the United Kingdom during January totalled 157,553 barrels as against 174,170 in January, 1935. During the six months ended January the total was 1,279,097 barrels compared with 1,158,249.

BACON EXPORTS INCREASED

Bacon shipments to the British Isles in 1935 totalled 125,000,000 pounds, or about 5,000,000 pounds more than during 1934. Exports of pork in 1935 were more than double those of the previous year, the total amount being slightly over 7,000,000 pounds, as compared with 3,330,000 pounds in 1934.

* * NEWS AND COMMENT * *

Winnipeg: Forty-seven years in the public service is the proud record of David J. Scott, I.S.O., Collector of Customs and Excise, Winnipeg, who has retired on superannuation. Mr. Scott entered the Customs service at Winnipeg as Landing Waiter in 1889. He was appointed Examining Officer in 1905, Assistant Surveyor in 1912, Acting Surveyor in 1914, and was appointed to the position of Surveyor five years later. He received his appointment as Collector in 1930. Mr. Scott leaves the service with the hearty good wishes of the staff and his many friends. He was awarded membership in the Imperial Service Order by His late Majesty in the birthday honours last year.

David J. Scott, I.S.O.

Halifax, N.S.: Vessels entered and cleared at the port of Halifax in January last numbered 447, net registered tonnage 887,977. This compares with 452 vessels, net registered tonnage 1,075,810, entered and cleared in January, 1935. Vessels engaged in the trans-oceanic service, inwards and outwards, totalled 189 compared with 208; in the coastwise trade 258 compared with 244. Cargo tonnage inwards handled in January last amounted to 137,815 tons as against 125,261 tons handled in January, 1935. Cargo tonnage outwards handled in the respective months totalled 105,039 and 101,061. Passengers landed and embarked numbered 1,506 compared with 1,393.

Montreal: Comparative figures covering international air traffic at the Customs Air Harbour, St. Hubert, Quebec, during the months of January, 1935 and 1934, were as follows:—

Aeroplanes inwards 16 (20), outwards 18 (21); passengers inwards 16 (19), outwards 38 (49); pieces of baggage examined inwards 18 (25), outwards 46 (69); bags of mail inwards 256, weight 4,564 pounds (296, weight 5,321 pounds), outwards 103, weight 1,582 pounds (152, weight 2,025 pounds); express parcels inwards 8 (165), outwards nil; value of importations $393 ($7).

Weather conditions were poor throughout the month, necessitating the cancellation of 11 inward and 12 outward flights. This compares with 9 inward flights and 8 outward cancelled in January, 1935.

Revenue collected at the Customs express branch, Montreal, during the month of January, 1936, amounted to $138,761 compared with $161,110 collected in January, 1935. Packages delivered numbered 10,658 compared with 9,671; entries 2,373 as against 1,954. At the Customs postal branch totals for the respective months were:—collections $51,793 (62,204), parcels received 21,137 (22,440), parcels cleared 20,528 (21,809), entries 1,707 (1,840).

Niagara Falls: The number of automobiles and passengers reported inwards and outwards through the port of Niagara Falls during the month of January last increased substantially compared with January, 1935, automobiles numbering 82,748, increase 4,575, and passengers numbering 358,822, increase 47,010. Totals for the respective months in detail were:—

United States automobiles inwards 26,152 (26,213), outwards 26,175 (25,052); Canadian automobiles inwards 15,718 (13,541), outwards 14,703 (13,367); other vehicles inwards 1,908 (2,379), outwards 1,922 (2,453); passengers inwards 180,200 (157,033), outwards 178,632 (154,779).

Sixty-day touring permits issued in January, 1936, totalled 1,218 compared with 1,352 issued in January, 1935; travellers' vehicle permits numbered 106 compared with 110; permits issued for Canadian cars outwards for touring purposes 4,005 as against 2,948. Automobiles entered for periods of 48 hours or less numbered 26,199 as against 24,788.

Toronto: At the regular monthly luncheon held at Toronto recently and attended by the executive committee of the local branch of the Dominion Customs and Excise Officers' Association and the senior port officers, the guest speaker, Mr. L. R. Macgregor, Australian Trade Commissioner, delivered an interesting address on the Civil Service of Australia.

Mr. Macgregor, introduced by A. C. Savage, Dominion President of the D.C. and E.O.A., alluded to the population, area and climate of Australia, commenting on the fact that the six states of which the Commonwealth is composed were federated as recently as 1901, and stressed the point that 95 per cent of the population was of British birth or descent. Regarding the Civil Service of Australia, the speaker mentioned several phases such as the terms of employment, superannuation, etc., which are similar in many respects to those of the Civil Service of Canada.

Mr. Macgregor stated that out of every thirty-five persons in Australia, one was a Government employee of some sort, the number of civil servants totalling 196,113, administering the customs, excise, income tax, post, telegraphs, police, railways, schools, the majority of transportation systems in the larger cities, and all other services to a population of 6,724,305. When one considered the variety of their activities, especially the police, schools and railroads, the ratio was, in reality, not so great as at first indicated.

The Civil Service, he stated, has now been entirely withdrawn from politics, and to illustrate this fact Mr. Macgregor elaborated the practice of protesting appointments and promotions now in force. It appears that when a promotion or appointment is about to be made, all the interested parties are notified to the effect that it is the intention of the Department to promote a certain person to the position. Any unsuccessful applicants may then protest the promotion by presenting a brief, outlining his special qualifications, length of service and other material facts for comparison with that of the proposed appointee, to a board of referees who then either confirm the original choice, or, as has frequently occurred in the past, upset the appointment even though it were recommended by the Minister of the Department himself and substitute a man whose merits had previously been overlooked.

After twenty years continuous service, civil servants were granted six months recreational leave with full pay. There were no temporary employees; promotions to the executive grades were almost invariably made from the ranks of the service; the retiring age was sixty-five, or less in the case of ill-health or incapacity and the maximum superannuation allowance was approximately $2,000 per annum.

Selected officers were permitted to attend the State universities at the expense of the Government with the object of taking the degree of Bachelor of Commerce.

The customary vote of thanks was moved by G. E. M. Hunter, Inspector in Charge, Undervaluation Branch, Toronto.

Business transacted at the Customs express and postal branches, Toronto, during January, 1936, compared with January, 1935, was as follows: express branch—collections $163,484 ($173,300), packages received 15,766 (14,175), entries received 3,189 (2,890); postal branch—collections $59,170 ($56,103), packages received 27,540 (27,171), packages delivered 20,836 (25,237), entries received 2,159 (2,331).

Five aeroplanes reported inwards at the Leaside Customs Air Harbour during January and four reported outwards. A total of ten passengers was carried.

QUESTION BOX AND LETTER BAG

MR. WRIGHT WRITES AGAIN

This is a further letter in part from W. J. C. Wright, of the Walkerville staff, regarding the comments made upon his letter in the REVIEW of November last:—

Your remarks at the beginning of the *Letter Bag* in the January REVIEW will be much appreciated by officers, and particularly by those who have been regular contributors. They radiate a friendly feeling and should tend to make this page, and the *Question Box*, even more interesting and informative than ever.

I thank Mr. J. P. Gresham for his comments on my letter which appeared in the November REVIEW, and for his support of some of my suggestions. He does not see eye to eye with me, however, concerning the declaration in person of import entries and other Customs and Excise documents at the Customs House. His experience seems to be that the majority of import entries require corrections before they can be passed. For that reason he believes that, were my suggestion to be adopted, delay would result.

At Walkerville there is an average of over 300 import entries passed every working day. The majority of these are found to be "true and correct" as presented. A few have to be returned to the importer for correction, but I would list the reasons for these returns as follows:—

Errors on Invoices:

(i) signatures in black lead pencil, in carbon, or omitted entirely,

(ii) no "fair market value," or "selling price," or "country of production" shown,

(iii) space (*a*) not filled in, or certificate not completed as to place where, and date when, signed.

Errors on Entries:

(iv) sales tax stamp not shown,

(v) insufficient description, particularly in regard to those tariff items which allow free entry of goods, or entry at lower than regular rates of duty (as items 438d and 783).

I realize the importer should detect errors in invoicing before the entry is presented, but very often he does not. And we are now discussing the reasons for delays to clearance of goods through Customs after first presentation of entries. Such errors usually cannot be corrected by the importer in any event. Comparatively few entries are returned for errors in rate or classification, or for errors in extensions in the duty or tax columns. And again these must in many cases be returned to the offices of the importer because of corrections necessary in the amount of the cheque.

Mr. Gresham refers to "the unfamiliarity of many importers with the simplest Customs procedure." I agree with him on this point, but I think this charge applies, in many cases, to the attorney presenting the entry. There is usually someone in the offices of the importer who knows better, but whose time is too valuable for his employers to use him as a messenger to the Customs House. Perhaps the returning of improperly prepared entries to importers might help materially to correct this condition and arouse importers to the fact that it is to their advantage to have their Customs representatives become a little more familiar with Customs procedure. It must be remembered it is these uninformed persons who swear, in person, that the entry they present is "true and correct to the best of my knowledge and belief."

A little delay to the occasional entry—when the delay is caused solely through the carelessness or ignorance of the importer, or his representative—might have a beneficial effect. It must not be forgotten that the time of the Customs officer is being wasted as well as that of the attorney when entries are improperly prepared.

When I mentioned a saving to importers of brokerage fees I had in mind particularly entries which are made up by one broker at one port and sent to another broker at another port for clearance through Customs. Customs brokers who prepare entries and clear shipments at the same port are performing a valuable service to both their clients and to the Customs authorities.

The feature I would like to emphasize is the necessity, at present, for importers, or their accredited attorneys, to appear personally at the Customs House to swear to entries.

In my previous letter I compared this procedure with that in use by the freight departments of the railroads. With the railroads no personal appearance before a Commissioner for taking oaths, a J.P. or even before one of their agents, is required, although heavy risks and responsibilities are involved. The simple fact that the signer is an employee or agent of the shipper, or of the railroad whichever the case may be, and therefore legally authorized to bind his principal in the regular and usual performance of his duties, is sufficient. The contract (bill-of-lading) is binding on the principals although neither of the signatures were made before witnesses, nor were sworn statements taken.

It is not my suggestion that all entries be sent in by mail. So much the better if they are brought by messenger, and the messenger wait for his copies, or carry the papers back to his employer when corrections are found to be necessary. Regular importers would undoubtedly continue their present practice in any event, but with the added privilege of having their entries and supporting documents subscribed to in their own offices by officials who would have full knowledge of the transactions, and whose signatures would be binding on their principals. Minor changes would be necessary in the wording of the certificates of course.

I believe the present method of swearing to entries and other documents before a declaration clerk to be an unnecessary formality, which, in many cases, is taken rather lightly by those concerned.

A Suggestion From Vancouver

C. E. Davis of the Vancouver staff writes:—

I have a suggestion to make to you which I hope you will publish in the Review. It applies to examining warehouses and the appraising staff.

At the present time at the port of Vancouver the computing clerks check over the entries first and then they are sent to the divisions concerned. The appraisers then check the entries and make notes on them to help them appraise the goods when they reach the examining warehouse, also the appraisers have to check the invoices by bulletins, price lists, etc., which entails a large amount of time and also tends to retard the delivery of the goods to importers.

My suggestion is this: in the examining warehouse have filing clerks set off by themselves with all data and bulletins for each division. When an appraiser wishes to know if there is anything on such and such an entry he will ask the filing clerk, or send the filing clerk the entry and ask him to give all data upon that entry. While this is being done the appraiser can be getting on with other work, which under the old system he could not do, and this would expedite the moving of merchandise in the examining warehouse.

At the present time appraisers go from one division to another asking questions and looking for files, which takes up too much time, especially when the appraisers have to interview so many people.

I should like to hear the views of other ports through the Review.

STOCKS OF UNMANUFACTURED TOBACCO

Stocks of unmanufactured Canadian tobacco on December 31 amounted to 56,203,687 standard pounds, compared with 53,165,023 on December 31, 1934. Stocks of imported tobaccos on December 31 amounted to 10,656,674 pounds compared with 14,756,172 the year before, making a grand total on hand at the close of 1935 of 66,860,361 standard pounds as against 67,921,195 at the end of 1934.

EXPORT OF BULLION

Gold bullion exported in January last amounted to 294,593 ounces valued at $10,327,000, the amount being slightly less than a year ago. All of it went to the United States. Silver bullion exported in January amounted to 1,040,160 ounces valued at $522,569, of which 966,757 ounces at $479,529 went to United States and 73,403 ounces at $43,040 to the United Kingdom. The export was about three times that of a year ago.

JUST AMONG OURSELVES

FEBRUARY-MARCH

ADDITIONS

NEW BRUNSWICK

SAINT JOHN: G. H. Morris, Clerk, Grade 1.

ONTARIO

TORONTO: John Ryan, Office Boy.

ALBERTA

EDMONTON: A. O. Raham, Customs Truckman.

BRITISH COLUMBIA

NEW WESTMINSTER (Boundary Bay): P. V. Periton, Customs Excise Examiner.

DEDUCTIONS

NEW BRUNSWICK

SAINT JOHN: W. E. Masson, Messenger (Superannuated).

QUEBEC

COATICOOK: A. A. Dupuis, Senior Customs Excise Examiner (superannuated).

HUNTINGDON (Dundee): L. J. McCaffrey, Sub-Collector of Customs and Excise, Limited Service Outport (deceased).

MONTREAL: P. E. Jensen, Customs Excise Examiner (resigned).

ONTARIO

HAMILTON (Grimsby): E. S. Johnson, Sub-Collector of Customs and Excise, Grade 1 Outport (services terminated, office closed).

NORTH BAY (Cobalt): William Short, Sub-Collector of Customs and Excise, Grade 2 Outport (deceased).

TORONTO: Miss M. M. McMahon, Express and Postal Computing Clerk (retired); W. H. Smith, Office Boy (services terminated).

WINDSOR: O. F. Cameron, Customs Excise Examiner (deceased).

MANITOBA

WINNIPEG: D. J. Scott, Collector of Customs and Excise, Grade 7 Port (superannuated).

SASKATCHEWAN

SASKATOON: Alan Sproatt, Collector of Customs and Excise, Grade 3 Port (superannuated).

BRITISH COLUMBIA

NEW WESTMINSTER (Aldergrove): Samuel Campbell, Senior Customs Excise Examiner (superannuated).

UNDERVALUATION

TORONTO: C. B. Alexander, Special Customs Excise Officer, Grade 3 (deceased).

PROMOTIONS

NOVA SCOTIA

HALIFAX: L. H. Goodyer, from Clerk, Grade 1, to Customs Truckman.

NEW BRUNSWICK

SAINT JOHN: C. H. B. Wright, from Computing Clerk to Chief Customs Excise Clerk, Grade 5.

QUEBEC

MONTREAL: P. H. Barclay, from Head Clerk to Assistant Registrar and Chief of Shipping; J. R. J. Gaulin, from Clerk, Grade 1, to Customs Excise Clerk; L. J. G. Martineau, from Computing Clerk to Assistant Customs Appraiser (Bilingual); J. A. St. Jean, from Special Exciseman, Grade 2, to Special Exciseman, Grade 3.

MONTREAL (Berthierville): J. P. E. R. Laferriere, from Sub-Collector of Customs and Excise, Limited Service Outport, to Customs Excise Examiner.

ONTARIO

LONDON: G. E. MacKenzie, from Cashier and Computing Clerk to Computing Clerk.

OSHAWA: G. E. Kirby, from Cashier and Computing Clerk to Computing Clerk.

ST. CATHARINES: J. C. Blain, from Assistant Customs Appraiser to Collector of Customs and Excise, Grade 3 Port and Registrar of Shipping.

TORONTO: J. V. Lapum, from Customs Excise Examiner to Special Exciseman, Grade 1; A. D. McCutcheon, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2; H. S. Meredith, from Computing Clerk to Principal Clerk.

SASKATCHEWAN

REGINA: J. C. Wilkie, from Computing Clerk to Senior Customs Excise Clerk.

ALBERTA

EDMONTON: L. R. Paul, from Customs Excise Examiner to Customs Warehouse Keeper; J. H. Waterfield, from Customs Truckman to Customs Excise Examiner.

BRITISH COLUMBIA

NANAIMO: A. C. Cunningham, from Customs Excise Clerk to Cashier and Computing Clerk.

NEW WESTMINSTER (Boundary Bay): C. M. McPhatter, from Customs Excise Enforcement Officer to Customs Excise Examiner.

VANCOUVER: R. L. Link, from Customs Excise Examiner to Special Exciseman, Grade 1.

ADMINISTRATIVE

G. E. Aust, from Senior Customs Excise Checking Clerk to Principal Customs Excise Checking Clerk; W. H. Beach, from Clerk, Grade 3, to Principal Clerk; H. C. Haw, from Head Clerk to Assistant Superintendent, Excise Tax Collections; J. H. Hector, from Principal Clerk to Head Clerk; Willie Jones, from Clerk, Grade 4, to Principal Clerk; H. J. Kealey, from Clerk, Grade 3, to Principal Clerk; P. K. Philpotts, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; E. H. Robbins, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; F. T. Tory, from Head Clerk to Assistant Superintendent, Excise Tax Collections.

AUDIT

TORONTO: V. A. Horton, from Customs Excise Clerk to Cashier and Computing Clerk.

PROMOTIONS AND TRANSFERS

ONTARIO

James Hussey, from Clerk, Grade 3, Administrative, to Customs Excise Examiner, Ottawa; J. O. Miron, from Clerk, Grade 3, Administrative, to Customs Excise Clerk, Ottawa; Henry Griffin, from Sub-Collector of Customs and Excise, Limited Service Outport, Galt (Ayr), to Customs Excise Clerk, Toronto.

BRITISH COLUMBIA

John Wynne, from Sub-Collector of Customs and Excise, Grade 1 Outport, Prince Rupert (Anyox), to Sub-Collector of Customs and Excise, Grade 2 Outport, Prince Rupert (Ocean Falls).

AUDIT

J H. Bell, from Customs Excise Clerk, Vancouver, to Cashier and Computing Clerk, Vancouver.

TRANSFERS

ONTARIO

W. H. Davis, from Sub-Collector of Customs and Excise, Grade 1 Outport, Toronto (Streetsville), to Customs Excise Examiner, Toronto.

BRITISH COLUMBIA

J. D. Ellis, from Special Exciseman, Grade 3, Vancouver, to Special Exciseman, Grade 3, Victoria; Miss F. C. Oates, from Stenographer, Grade 2, Inspection (Victoria), to Stenographer, Grade 2, Victoria.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the eleven months of the fiscal year February 1935 and February 1936 (Decrease Marked *).

Districts	1934-35	1935-36	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	313,057 33	402,301 94	89,244 61
Halifax........	930,684 76	1,149,611 24	218,926 48
Saint John.....	554,282 35	797,299 19	243,016 84
Quebec........	923,612 82	808,651 42	* 114,961 40
Montreal......	17,882,470 15	23,391,891 13	5,509,420 98
Ottawa........	4,347,237 48	5,111,452 39	764,214 91
Kingston......	162,591 10	176,851 23	14,260 13
Belleville......	380,297 05	393,810 39	13,513,34
Toronto.......	18,086,458 27	24,664,142 84	6,577,684 57
Hamilton.....	3,683,467 77	5,949,626 66	2,266,158 89
London.......	4,802,617 21	7,457,431 78	2,654,814 57
Fort William..	147,090 62	190,492 99	43,402 37
Winnipeg......	1,851,111 76	2,079,437 94	228,326 18
Regina........	187,953 69	191,602 00	3,648 31
Saskatoon.....	93,499 99	106,461 37	12,961 38
Calgary.......	860 566 35	1,137,511 88	276,945 53
Edmonton....	360,379 17	376,564 57	16,185 40
Vancouver....	4,086,485 32	5,264,535 47	1,178,050 15
Yukon........	16,412 07	17,597 50	1,185 43
Total.....	59,670,275 26	79,667,273 93	19,996,998 67

COMPARATIVE STATEMENT OF CUSTOMS AND EXISE REVENUE RECEIVED DURING THE MONTH OF FEBRUARY 1935 AND 1936

—	1935	1936	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	6,343,711 46	6,087,284 02		
Less Refunds and Drawbacks	577,134 80	842,180 66		
Net	5,766,576 66	5,245,103 36	....	521,473 30
EXCISE TAXES	7,729,309 15	8,918,605 66		
Less Refunds and Drawbacks	184,724 55	359,400 83		
Net	7,544,584 60	8,559,204 83	1,014,620 23	....
EXCISE DUTIES	3,000,970 41	2,973,509 76		
Less Refunds and Drawbacks	61,177 10	36,972 28		
Net	2,939,793 31	2,936,537 48	....	3,255 83
SUNDRY COLLECTIONS	46,825 68	83,567 03		
Less Refunds and Drawbacks	3 50	122 55		
Net	46,822 18	83,444 48	36,622 30	....
Net Totals	16,297,776 75	16,824,290 15	1,051,242 53	524,729 13
Net increase	....	....	526,513 40	

TOTALS FOR ELEVEN MONTHS

—	1934-35	1935-36	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	75,590,288 03	74,859,019 21		
Less Refunds and Drawbacks	7,436,612 67	7,923,158 87		
Net	68,153,675 36	66,935,860 34	....	1,217,815 02
EXCISE TAXES	102,049,427 82	103,805,965 14		
Less Refunds and Drawbacks	2,143,292 78	2,942,051 69		
Net	99,906,135 04	100,863,913 45	957,778 41	....
EXCISE DUTIES	41,038,393 02	41,696,392 78		
Less Refunds and Drawbacks	539,448 73	474,517 45		
Net	40,498,944 29	41,221,875 33	722,931 04	....
SUNDRY COLLECTIONS	627,867 21	649,468 08		
Less Refunds and Drawbacks	56 28	6,071 02		
Net	627,810 93	643,397 06	15,586 13	....
Net Totals	209,186,565 62	209,665,046 18	1,696,295 58	1,217,815 02
Net Increase	....	....	478,480 56	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF FEBRUARY, 1935 AND FEBRUARY, 1936

—	February 1935	February 1936	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,189,434 89	2,436,868 83	....	247,433 94

TOTAL FOR ELEVEN MONTHS

—	1934-35	1935-36	Decrease	Increase
Net Collections	59,670,275 26	79,667,273 93	....	19,996,998 67

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF FEBRUARY: AND THE ELEVEN MONTHS ENDED FEBRUARY, 1935 AND 1936

—		February, 1935		February, 1936	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			46,719,461		59,474,231
Total Exports (Foreign Produce)			957,957		724,057
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	7,206,560	5,535,684	14,241,169	11,946,435
Wheat flour	Brls.	309,729	1,167,094	340,102	1,429,595
Fish	Cwt.	326,299	1,855,287	295,880	1,806,386
Furs	$		2,111,316		2,270,024
Meats	Cwt.	192,148	2,727,438	158,288	2,267,305
Cheese	Cwt.	3,122	51,897	7,111	103,467
Planks and boards	M ft.	88,669	1,558,012	95,357	2,008,122
Wood pulp	Cwt.	915,444	1,985,562	1,018,998	2,215,540
Newsprint	Cwt.	2,933,938	5,044,859	3,681,579	6,267,605
Automobiles and parts	$		1,938,459		1,893,373
Copper, partially manufactured	Cwt.	218,908	1,402,951	334,880	2,679,940
Nickel, unmanufactured	$		2,705,387		4,119,687
Imports entered for consumption—Free goods			13,750,037		16,750,024
Imports entered for consumption—Dutiable goods			23,293,673		24,719,167
Total imports entered for consumption			37,043,710		41,469,191

—		Eleven months ended February, 1935		Eleven months ended February, 1936	
		Quantity	Value	Quantity	Value
			$		$
Total exports (Canadian Produce)			601,801,374		693,585,799
Total Exports (Foreign Produce)			6,731,161		12,305,182
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	156,795,604	124,983,857	165,977,995	138,337,625
Wheat flour	Brls.	4,439,359	16,518,137	4,382,174	17,390,933
Fish	Cwt.	2,995,272	21,205,023	3,220,681	22,826,807
Furs	$		13,851,442		14,504,176
Meats	Cwt.	1,618,038	21,538,452	1,512,026	21,599,486
Cheese	Cwt.	598,466	6,423,471	564,795	6,517,289
Planks and boards	M ft.	1,201,279	23,078,935	1,240,652	24,782,974
Wood pulp	Cwt.	10,953,169	23,070,701	12,214,355	25,078,995
Newsprint	Cwt.	43,720,629	75,043,647	48,130,354	81,966,925
Automobiles and parts	$		17,791,665		23,719,017
Copper, partially manufactured	Cwt.	2,922,537	20,854,703	3,621,147	27,378,032
Nickel, unmanufactured	$		26,108,494		36,366,400
Imports entered for consumption—Free goods			203,007,401		230,604,219
Imports entered for consumption—Dutiable goods			271,232,612		279,305,544
Total imports entered for consumption			474,240,013		509,909,763

The
National Revenue Review

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APR 18 1936
UNIVERSITY OF TORONTO

April, 1936

Vol. IX

No. 7

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. IX OTTAWA, APRIL 1936 No. 7

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

Keep It Up

SPRING is officially here. The tourist season will open soon, and as in former years the Department will strive to encourage the entry to Canada by highways, bridges and ferries, of welcome visitors from the United States and other countries. The tourists' automobile regulations have been so simplified that no difficulty or delay is experienced at border points. In past years a high standard of courteous efficiency has been maintained at Customs ports and outports of entry. To all officers concerned the Department says " Keep it up."

Regarding Depreciation

OWING to the many inquiries being received by the Income Tax Division from time to time, the following regulation, proclaimed in April, 1935, regarding the manner in which depreciation allowance is made for income tax purposes, is again published.

"*Re: Depreciation.*—In respect of all fiscal periods ending subsequent to 31st December, 1934, when the accumulated depreciation allowance in respect of any class of assets, (exclusive of those which may be otherwise covered by specific ruling, such as automotive equipment), reaches eighty per cent of the admitted cost of such assets, all further allowances of depreciation will be calculated on the remaining balance of twenty per cent, plus cost of additions."

Value of Canada's Tourist Trade

A PRELIMINARY estimate of Canada's tourist trade in 1935 places the total expenditures of tourists from other countries at approximately $201,000,000 and the total expenditures of Canadian tourists in other countries at approximately $91,000,000. The corresponding estimates for 1934 were $130,000,000 and $61,000,000, respectively.

It is estimated that the expenditure of tourists by automobile from the United States last year was $131,806,000, as against $86,259,000 the year before, and by rail and steamer from the United States $59,109,000 as against $34,260,000. The estimated expenditure by tourists from overseas countries was $10,117,000 compared with $9,455,000.

The estimated expenditure of Canadian tourists in overseas countries in 1935 was $16,486,000 compared with $14,272,000 in 1934; tourists by automobile to the United States $50,206,000 compared with $32,645,000, and to the United States by rail and steamer $24,592,000 compared with $13,988,000.

The favourable balance accruing to Canada on tourist trade account may, therefore, be placed somewhere in the neighbourhood of $110,000,000 as compared with $69,000,000 in 1934.

Increased Travel at Niagara Falls

AUTOMOBILES, inwards and outwards, through the busy port of Niagara Falls numbered 75,582 in February last, an increase of 3,005 compared with February, 1935. This total was made up as follows: United States automobiles inwards 24,542, outwards 24,432; Canadian automobiles inwards 14,076, outwards 12,532. Other vehicles inwards and outwards numbered 3,920 compared with 4,569; passengers 324,628 as against 303,204.

Cars entered under 60-day touring permits totalled 1,425, an increase of 155; under traveller's vehicle permits 96, an increase of 12; for periods of forty-eight hours or less 23,052, increase 48. Canadian cars reported outwards for touring purposes numbered 2,290, a decrease of 396.

A Promotion of Interest

A PROMOTION of interest is that of A. M. Kennedy, for the past twenty-two years Inspector of Customs and Excise at headquarters, appointed Collector at Winnipeg, succeeding D. J. Scott who died shortly after leaving the service on superannuation. Mr. Kennedy joined the Customs staff at Winnipeg as Preventive Officer in 1905. He was made Surveyor of that port in 1911 and Inspector in 1913, at which date he was transferred to Ottawa. On occasion he has filled the position of Acting Collector at Winnipeg. During his many years service on the Inspection staff Mr. Kennedy visited from time to time all the Customs-Excise ports in the Dominion, and news of his promotion to the Collectorship at Winnipeg has been received favourably by his many friends and colleagues.

Correct Descriptions Required

THE March REVIEW contained an article dealing with difficulties met in recording trade statistics from import and export entries. Perhaps the chief cause of this trouble lies in insufficient or incorrect descriptions of goods.

The Statistical Classification, in many instances, provides a number of items to cover one item of the tariff. For example, there are over thirty separate classifications of goods entered under Tariff Item 711 (unenumerated articles). Tariff Item 427 (machinery, n.o.p.) is divided into about twenty-five different classifications and many other similar divisions of tariff items for statistical purposes might be quoted. In every case, these divisions are made to satisfy a general demand for the information given, and it may be taken for granted that no such break-down is made in any tariff item until it has been clearly shown to the Department that there is a real need for separate classification of the goods involved.

In these cases, something more is required on entries than the exact wording of the tariff item, but in many instances, a word or two additional will meet every need for proper statistical classification. Some outstanding examples where there has been much trouble in securing sufficient description follow:

Tariff item 554-B (wool fabrics); describe as flannels, overcoatings, tweeds, worsteds and serges, etc.
Tariff item 523-B (coloured cottons); describe as printed, piece dyed, or yarn dyed.
Tariff item 711 (unenumerated articles); give specific description.
Tariff item 427 (machinery, n.o.p.); state kind of machinery.
Tariff items 506, 446-A, 352, and similar "n.o.p." items; give specific description.

These examples will serve to show what is required in description of goods, and the help of port officers in securing the necessary information for accurate statistics will be much appreciated.

Changes in Customs-Excise Ports

Ste. Agnes De Dundee, P.Q., an outport and warehousing port under the survey of the port of Huntingdon, Quebec, closed as from 1st May, 1936.

Elmira Ont., an outport and warehousing port under the survey of the port of Kitchener, Ont., closed as from 1st May, 1936.

Meaford, Ont., an outport and warehousing port under the survey of the port of Collingwood, Ont., closed as from 1st May, 1936.

Park Hill. Ont., an outport and warehousing port under the survey of the port of London, Ont., closed as from 1st May, 1936.

Wiarton, Ont., an outport and warehousing port under the survey of the port of Owen Sound, Ont., closed as from 1st May, 1936.

Melfort, Sask., established as a Preventive and Manifesting station, and also as a postal collecting station, under the survey of the port of Prince Albert, Sask., effective from 15th March, 1936.

Grand Forks, B.C., a port, closed as from 1st May, 1936.

Trail, B.C., closed as an outport and warehousing port and established as a port and warehousing port, effective from 1st May, 1936.

Snuff

THE trend of personal habits is revealed sometimes by Excise statistics. The use of snuff, for example, appears to be diminishing, although considerable quantities are still being manufactured. In the period from April 1, 1935, to February 29, 1936, the quantity of snuff entered for consumption was 715,933 pounds, compared with 729,308 pounds for the corresponding period of 1934-35. This commodity the *Editor* is informed is not used now in the old-fashioned way practised by the dandies of the Regency, but is substituted for chewing tobacco chiefly by those who have little or nothing with which to chew.

Trade With the World

THE Dominion's total trade with the world in the last quarter of 1935 amounted to $388,908,739, an increase of nearly $57,000,000 over the corresponding period of 1934 and representing slightly more than 30 per cent of the 12 months' trade. Domestic exports totalled $237,486,793 compared with $194,147,544 in the last quarter of 1934 and imports increased by $11,000,000 to $147,278,245. Mainly responsible for the increase in foreign trade were exports of wheat, fisheries' products, planks and boards, newsprint, and non-ferrous metals.

Export of Gold and Silver

THE export of gold bullion in February last was valued at $2,599,500, all going to the United States. A year ago the amount was $6,761,000. The raw gold export was 10,218 ounces at $352,159, this also going to the United States. This was about double the export of a year ago. The silver bullion export was 1,205,920 ounces valued at $543,589, most of which went to the United States. A year ago the amount was 936,880 ounces at $506,432. The export of silver in ore was 115,229 ounces at $52,167, the shipments abroad going to United States, Belgium and Germany. The amount a year ago was 41,425 ounces at $22,162.

Any Day at the Peace Bridge

(*Editor's Note.*—The following entertaining description of the daily duties of a Customs-Excise examiner at a large frontier port was forwarded by F. T. Pattison, Collector at Fort Erie, Ontario.)

A CUSTOMS-EXCISE examiner at a busy port such as Fort Erie, on the frontier, must be courteous, efficient, and a keen observer, able to detect any nervousness or other unusual circumstances concerning the people he is questioning. He must also look over an automobile expertly, and be able to detect anything unusual about it. For example, an officer was questioning a party who seemed to be unduly nervous and on examination of the automobile everything appeared as usual except that on one of the doors there were two or three new tacks holding the upholstery. The officer opened it up with a screw driver and found a considerable quantity of silk dresses concealed therein.

In handling a large number of tourists the officer must be sufficiently informed to be able to give the tourist intelligent information. A man and his family from Ohio crossed the Peace Bridge and after the officer examined his effects and issued a tourist permit the visitor was anxious to know where he could obtain good fishing. It happened that the officer was familiar with the French River district and directed the party where to go. The tourist was so pleased that on his return he informed the officer he had purchased property and would establish a camp where he would take his friends to spend their summers. This is only one of several similar incidents.

The Customs office at the Peace Bridge has a twenty-four hour service, and ingenious attempts to smuggle are made occasionally. Early one morning an examining officer was working on the line of traffic when an old dilapidated coupe with Canadian licence stopped for Customs examination. The officer asked the owner the usual questions " Have you anything to declare, and are you importing anything from the United States?" He received a reply in the negative. The officer noticed something dragging underneath the car, and the driver was instructed to proceed to the Customs yard. On further examination the article which was dragging was found to be a burlap bag containing 54 pounds of cabbage. The owner claimed this was all he had, but on further examination 55 pounds of cucumbers, 95 pounds of honey-ball melons, 45 pounds of apples and 5 pounds of lettuce were found. These articles were concealed under the engine hood, and in a compartment back of the seat. The owner claimed it was his intention to peddle these goods, and that it was his first attempt to smuggle.

Here is another Peace Bridge incident. A youth in a Canadian town devised the scheme of making a few extra dollars, and took orders for United States cigarettes, smoking tobacco, cigars and a small radio. When he entered with his car he claimed he was not importing anything from the United States and on examination of the car nothing was found, but the examining officers noticed a bulge in the upholstering of the interior of the automobile. After loosening the upholstery many cartons of American cigarettes, a quantity of smoking tobacco, several boxes of cigars and a small radio were found.

At a large frontier port there are frequently amusing incidents. Sometimes a returning Canadian is found wearing two suits of clothes, and ladies have been known to wear as many as three dresses. Warm weather makes no difference in the clothing some people wear when returning from the United States.

Officers are required frequently to give all kinds of information to incoming tourists, such as where to buy china, good English clothes, and distances between different cities in Canada. Tourists have entered at this port who, when questioned by officers as to the duration of their stay, state they would be in Canada a few hours as they only wanted to see the city of Montreal. When informed that the distance from the Peace Bridge to Montreal was 450 miles they changed their minds and decided to visit Niagara Falls.

Generally speaking, a good Customs-Excise examiner at a busy frontier port such as Fort Erie must be a first cousin to Mr. Encyclopedia.

Spring Flowers in Canadian Gardens

THE flowers that bloom in the spring will soon be here. The hyacinth, tulip, daffodil, narcissus, snowdrop and crocus are making ready to adorn even the humblest Canadian garden plot. Few of these well-known flowers, however, are native to this country, but came from far corners of the earth. The cultivated bulbs are largely imported. During the eleven months period, April 1, 1935, to February 29, 1936, Customs statistics show that florist stock imports totalled $573,052, an increase of $39,946 over the corresponding period of 1934-35. Tulip bulb imports alone were valued at $170,752, and of this amount $163,500 worth came from the Netherlands. Canada exported during the eleven months period of this fiscal year trees, plants and shrubs to the value of $19,056.

The tulip, which makes a blaze of colour in Canadian gardens, has been a favourite with spring gardeners ever since its introduction into Europe by a traveller from Constantinople late in the sixteenth century. The fine specimens quickly caught the fancy of the gardeners in Amsterdam, and from there interest spread to all the surrounding countries. This was about the year 1600. As the demand increased prices rose. Every person of wealth wished to have some rare tulip to display—it was a badge of good form. After a while people of modest means aspired to a tulip bed, and finally even the very poor. By 1634 what was known in history as the " tulip craze " was in full swing, and for three years it raged across Europe. The best known varieties were listed at large sums; a single bulb of the *Admiral Liepkin* sold for 4,400 florins, the *Admiral Van der Eyck* sold for 1,260 florins, a *Viceroy* for 3,000 florins, while the most precious of all, the *Semper Augustus* easily brought 5,500 florins.

The tulip grows wild along the northern shores of the Mediterranean, in the Levant, Armenia, Caucasus, Northern Africa, Persia and in many places across North and Central Asia to Japan. Some well-known varieties come from Central Russia, and quite recently a large number of new species were discovered in Turkistan. To-day tulips of all kinds are much more extensively grown than at any previous period. Millions of tulip bulbs are cultivated in Holland for export each year. Many are grown for export also in the Channel islands, particularly in Guernsey.

The beautiful narcissus is a native of central and south Europe, Algeria, the Mediterranean region and most of Asia. The best known narcissi are the hoop-petticoat; the large, yellow daffodil; the mock narcissi or star daffodils; bunch narcissi, which have the peculiarity of producing many flowers on a stem, this latter group includes also the " Chinese sacred lily " or " joss flower," also the jonquil, a native of south Europe and Algeria; poet's or pheasant's eye narcissi.

The primrose, of which there are many species, grows wild in the cooler parts of Europe, Asia and North America, also on the mountains of Ethiopia and Java. The primrose of Canadian gardens is a native of the Swiss Alps, while other species were first found in the Himalayas. The cultivated primrose ranges in colour from the palest yellow to deep crimson and blue. The Chinese primrose is one of the most popular of winter and early spring decorative plants.

The hyacinth, one of the most popular spring flowers in Canadian homes and gardens, is a native of Greece and Asia Minor. The cultivated hyacinth was largely the achievement of Dutch florists who, with certain other flowers, specialized in this plant so well adapted to the Netherlands soil and climate. The first hyacinths were single-flowered, but towards the close of the seventeenth century double-flowered spikes began to appear and were for a time the most prized. The single-flowered species, however, soon returned to favour.

The hyacinth was in cultivation prior to 1597. One 17th century writer mentions several single and double varieties growing in English gardens in 1665, and another author describes upwards of fifty single-flowered varieties and nearly one hundred double-flowered ones growing in England in 1754.

The crocuses of Canadian gardens are mostly varieties of the Dutch crocus and include white, purple, striped and yellow flowers. They comprise 60 species, native of Europe, North Africa and temperate Asia. The humblest garden plot, indeed, may be adorned in the latest and gayest of imported spring styles.

The Harvest of the Maples

AS the days lengthen in March, and the sun gets stronger, the sap runs in more than 70,000,000 maple trees in Eastern Canada, and approximately 50,000 farmers in an area extending from Western Ontario down to the Atlantic seaboard in Nova Scotia engage in harvesting the sweet and succulent product. When the sap stirs in the maple tree Spring is not far behind.

Though there are over 70,000,000 producing trees on Eastern Canadian farms, only about 24,000,000 will be tapped. The revenue from the sale of maple sugar and maple syrup for 1935 was $3,522,420, an increase of $481,820 over 1934.

Just as the genesis of practical agriculture in Canada is associated with the French, for in 1605 de Monts and a party of settlers did some planting at Port Royal and in 1617 Louis Hebert established the first farm at Quebec, so the French were the first to lay the foundations of the maple syrup and maple sugar industry in the Dominion. It is true the Indians from before the first recording of history knew of the delectable products of the maple tree.

As early as 1673 the French priests visualized the commercial advantages of the sap from the maple tree for they made a report accordingly to their superiors in France. But there is no record of commercial production until 1706 and it was six years later before the first consignment of maple syrup and maple sugar was shipped to market. This went from Sault au Recollet to Montreal, ten miles away. Much sap has been drawn from the trees since that event 230 years ago and the business has grown and developed until it is now a substantial industry and guarded by a special Act and Regulations to insure the purity of the syrup and sugar when offered for sale.

The province of Quebec is the centre of the industry, and 75·3 per cent of the Canadian production that is marketed comes from there. Production is heaviest in the counties of Beauce, Brome, Mississquoi and Shefford, south of the St. Lawrence river, and along the north shore between Montreal and Quebec City. Ontario accounts for 24·3 per cent. The greater part of the Ontario supply comes from the counties of Lanark, Leeds and Glengarry. The provinces of New Brunswick and Nova Scotia produce the remainder.

Until a few years ago the methods employed for preparing the syrup and sugar were primitive. The bark of the trees was cut with an axe, the spiles and buckets were of wood, and the boiling was done in open iron kettles in the bush. The resulting products were dark in colour with a decided flavour of smoke. It is still popularly believed in some quarters that the best maple syrup should be dark in colour and strong in flavour, while as a matter of fact the best and purest is amber in colour and free of any smoky flavour.

In those pioneer days maple syrup and sugar was made primarily for family use to augment a somewhat limited menu. Family necessity was the principal factor behind the industry. Cane sugar was a rare delicacy to the farmer living some distance from cities and towns, and it was too expensive. About 1851 the commercial possibilities of maple syrup began to be appreciated. In 1851 the total production was about 13,500,000 pounds. Forty years later it had jumped to 22,500,000 pounds.

While modern improvements have come with the commercializing of the industry, such as the substituting of metal spiles and pails with covered tops, with scientific evaporators replacing the open iron kettles, the romantic association when the sap is running continues. Young people who live in towns and villages within easy distance of a sugar bush get a thrill at a sugaring-off party. There is the walk or drive to the woods on a sunny day in March, the sampling of hot syrup and the tasting of " wax " that has been allowed to harden on the clean snow. Sap-running times comes at a period of the year—about the middle of March—when there is little other activity on the farm, and the harvest provides the farmer with money to buy seeds and other necessities for his busy season just ahead. There is a ready market for whatever amount of either syrup or sugar is produced. The average annual per capita production of maple products, as expressed in pounds of sugar, is 2·2 pounds and the average per capita export is 0·7 pounds, which represents an average yearly consumption of 1·5 pounds of sugar per person in Canada.

In recent years there has been some increased demand for maple products for flavouring by the confectionery industries but the biggest increase has come from tobacco manufacturers, who use maple sugar to sweeten the weed in preference to molasses.

Letters by the Thousands

HANDLING the Department's mail is the responsible task of the Records branch. During the past calendar year a total of 286,222 leters was received and sent out, a daily average of 950. Of this total letters received numbered 130,672, made up of Customs 93,721, Excise 36,951. Outgoing letters totalled 155,550, made up of Customs 111,750, Excise 25,000, staff 9,800, sales tax 9,000. Ten years ago the daily average number of letters handled was 600.

A glance at the inside working of the Records branch may be of interest. Immediately a letter is received it is stamped with the date of receipt, read, classified, given a file number, and then recorded in the Register of Letters received, where each letter is given a consecutive number. A summary of the contents is recorded, together with the date of receipt, name and address of the writer, name of officer or branch to which sent, and the date. It is then placed on a file which is composed of other related correspondence, and delivered to the proper branch or officer. A card index shows to whom each file has been sent.

Copies of all letters dealing with Customs and Excise matters sent out from the Department in answer to letters received are placed in binders, and a record is kept in ledgers. No letter that reaches the Records branch is ever destroyed, as outgoing letters may contain important rulings or precedents governing departmental procedure. R. H. Evans is Registrar of Correspondence.

Export of Wheat and Flour

THE export of wheat in February last amounted to 14,241,169 bushels valued at $11,946,436 compared with 7,206,560 bushels at $5,535,684 a year ago, an increase in volume of 7,034,609 and in value of $6,410,751. The value of the February wheat export is considerably more than doubled. The export of wheat flour in February was 340,102 barrels valued at $1,429,595 compared with 309,729 barrels at $1,167,094 a year ago. This was an increase of 30,373 barrels and an increase in value of $262,501.

* * HERE AND THERE * *

Among some old departmental papers the *Editor* found recently a telegram sent on April 25, 1876, to the Hon. Isaac Burpee, then Minister of Customs, Ottawa, from a firm of contractors of Saint John, N.B. The old form is headed:—

> Montreal Telegraph Company, incorporated 1847. Connects with all parts of the United States, Maritime Provinces, and with cables to Europe, Cuba, etc.
>
> Offices in Ottawa—Main Office: Telegraph Buildings, Metcalf Street. Branch Offices: Parliament Buildings; Russell House; Union House; Albion Hotel; Clarendon Hotel; Battle Brothers, corner Rideau and Sussex Sts.; Hamilton Brothers' Office; Queen's Wharf; Bridge St., Chaudiere; St. L. & O. Lower Depot; St. L. & O. Upper Depot; Canada Central Depot.

Sir Hugh Allan, founder of the Allan line of steamships, was president, and James Dakers, secretary.

The *Editor* understands that the Montreal Telegraph Company commenced the construction of a line to Toronto in February, 1847, and began actual operation between the two cities August 3 of that year. This was the second telegraph company to be formed in the Dominion, the Toronto, Hamilton and Niagara Electro-Magnetic Telegraph Co. having been organized the previous year. By the end of the year it had 540 miles of wire in use, 9 offices and 35 employees, and had sent out 33,000 messages. In 1852 the Montreal company bought out the Toronto, Hamilton and Niagara Co., and shortly afterwards took over also the Montreal and Bytown Telegraph Co. and the Grand Trunk Telegraph Co., and competed with the Dominion Telegraph Co., organized in 1868. In 1881, however, these companies were consolidated under lease by the Great North Western Telegraph Co., which later became the Canadian National Telegraph Co.

Tourists in increasing numbers visit Canada's National Parks every season. During the fiscal year 1934-35 a total of 710,778 persons visited these natural playgrounds compared with 593,774 in 1933-34. Since 1914 the increase in tourist travel to the National Parks has been phenomenal, amounting to more than 1,200 per cent, when the 1914-15 total of 54,064 visitors is compared with the 1934-35 figures. A very considerable number sojourned in the parks for protracted periods, some remaining for a month or more, but, as was natural, the stay of the vast majority was not for more than a few days to a week.

Canada's National Parks are now eighteen in number and embrace an area of more than 12,000 square miles, in which not only is the beauty of mountain, stream, and lake preserved in its primeval state, but the flora and fauna as well are being conserved for the benefit and enjoyment of this and future generations. Wild animal life in all its various forms finds sanctuary and haven within the limits of the national parks, and to humans they provide holiday places where nature has been unspoiled by the march of time.

Thousands of packages of bees will soon be coming into Canada from the Southern States and they will be expected to build up into good honey-producing colonies by the time the main honey flow from clover is ready to be harvested. To do so, however, says the Dominion Apiarist, the bees will require special care from the time they arrive until they are well established in their new location. Bee-keepers who are expecting package bees this spring should get in touch with their nearest express agent or customs officer and arrange for immediate delivery of the bees when they arrive.

As soon as the packages are received, they should be put in a cool, shady place, and the screening of the packages sprinkled with cold water or a very thin solution of sugar and water. This will quiet the bees after their long journey. During the late afternoon or early evening, the bees should be released from the packages into the hives. Every shipment of package bees is accompanied with full instructions for releasing the bees. These instructions should be followed carefully. Bee-keepers who have combs of honey saved from the previous year's crop are fortunate, in that the bees may be released on them and extra feeding eliminated. If dry combs, or only foundation, are available, then the bees will have to be fed until such time as they are able to secure sufficient food from the fields.

After the bees are installed, they should not be disturbed for at least a week, other than to remove the empty package and replace it with comb or foundation, and to see that the queen is released from her cage. She should be released within thirty-six hours after installing the bees. Unnecessary disturbance of package bees for the first two or three weeks after they are in the hives usually causes them to supersede their queen, and many a promising colony has been ruined through undue curiosity.

PRODUCTION OF NICKEL

Production of nickel in 1935 amounted to 138,087,781 pounds compared with 128,687,340 in 1934 and 83,264,658 in 1933.

PRODUCTION OF COPPER

Production of copper in 1935 was 419,051,056 pounds compared with 364,761,062 in 1934 and 299,982,448 in 1933. The value of the 1935 output has been computed at $32,699,486.

MORE CANADIAN TOURISTS VISIT UNITED STATES

Facts and Figures Regarding Movement Last Year

INCREASING numbers of Canadian automobile tourists cross the border each year into the United States, the 1935 total of 659.259 cars showing an increase of 145,407 over 1934, of 242,127 over 1933, of 282.725 over 1932 and of 122,404 over 1931. During the peak year, 1930, however, a total of 746,924 Canadian cars reported outwards for touring purposes.

More Canadian automobile tourists entered the United States via Niagara Falls than at any frontier port in 1935. This illustration shows the Falls View Bridge and the Canadian Customs offices. This bridge is a favourite point of entry and departure for automobile tourists.

Totals of Canadian cars outwards under touring permits by provinces and leading ports for the calendar years 1935 and 1934, the latter in brackets, were as follows:—*Ontario* 247,452 (194,012) Niagara Falls 79,298 (50,456), Fort Erie 59,708 (57,810), Windsor and Walkerville 51,835 (39,988), Cornwall 17,158 (-), Sarnia 11,043 (18,383), Sault Ste. Marie 6,413 (7,085), Prescott 6.346 (6,754), Pigeon River 3,561 (2,919), Morrisburg 3,011 (2,412), Brockville 2,880 (1,904). *British Columbia* 208.744 (168,412)—Pacific Highway 72,368 (60,757), Boundary Bay 34,540 (31,606), Douglas 31,042 (22.212), Huntingdon 18,824 (17,842), Osoyoos 9,897 (7,678), Stewart 8,923 (-), Aldergrove 6,263 (4,613), Kingsgate 5,651 (6,240), Silver Heights 4,645 (4,459), Rykerts 3,711 (2,437), Paterson 3,709 (2,833). *Quebec* 155,417 (116,435)—Lacolle 18,607 (16,859), Philipsburg 17,075 (14,202), Abercorn 14,023 (1,100), Rock Island 11,950 (10,349), Comins Mills 11,875 (2,145), Cantic 11,717 (5,969), Trout River 11,560 (9,390), Hereford Road 7,240 (5,514), St. Andre Road 6,975 (4,513), Stanhope 4,914 (4,757), Highwater 4,504 (4,750), Glen Sutton 4,395 (331). *Manitoba* 21,464 (16,403)—Emerson 11,542 (9,912), Lena 3,735 (3,681), Goodlands 1,298 (149), Coulter 1,238 (278), Piney 890 (177), Snowflake 767 (915). *New Brunswick* 13,632 (9,157)—St. Stephen 4,460 (3,636), Bloomfield 1,389 (30), Richmond Road 1,312 (1,204), Fosterville 1,119 (53), Aroostook Jct. 1,057 (893), Edmundston 651 (543), St. Leonard 625 (567), Andover 499 (410), St. Croix 486 (349). *Saskatchewan* 7,420 (5,875)—Estevan 2,248 (1,585), North Portal 1,601 (1,639), Regway 883 (309), Climax 633

(649), West Poplar River 346 (319), East Poplar River 344 (94). *Alberta* 4,982 (3,444)—Carway 3,000 (1,922), Coutts 1,424 (952). *Nova Scotia* 148 (114)—Yarmouth 142 (105).

At some otherwise busy ports few Canadian tourist automobiles are entered outwards for touring purposes. During the year 1935 Fort William, Ontario, issued 3 touring licences for Canadian cars outwards, Port Arthur 6 and Cobourg 7. Other points reporting little outward traffic in Canadian tourist cars last year were: *British Columbia*—Vancouver 82, Myncaster 115, Bridesville 239; *Quebec*—Estcourt 3, St. Zacharie 39, St. Agnes de Dundee 40, Athelstan 72; *Manitoba*—Haskett 114, Gretna 117, South Junction 143; *New Brunswick*—Upper Mills 6, Connors 12, St. Hilaire 27; *Saskatchewan*—Elmore 36, Big Muddy 60, Ratcliffe 80, Monchy 80.

SHIPPING AT HALIFAX

February was Active Month at Port

SHIPPING returns at the port of Halifax for the month of February last show a total of 436 vessels, entered and cleared: net registered tonnage inward 472,151, outward 470,804. This compares with 395 vessels entered and cleared during February, 1935, with net registered tonnage inward 470,792, outward 469,787. Vessels engaged in the transoceanic service, entered and cleared, numbered 197 compared with 193, in the coastwise trade 239 compared with 202. Cargo tonnage handled inward amounted to 67,324, outward 88,683, as against 131,178 handled inward in February, 1935, and 138,593 handled outward. Passengers landed and embarked totalled 1,772 compared with 1,500.

Totals covering the two months periods, January 1 to February 29, 1936:

Vessels entered and cleared 883; cargo tonnage handled inward 205,139, outward 193,722; passengers landed and embarked 3,278.

Apple shipments to British markets from Halifax for the week ended March 8, 1936, totalled 28,133 barrels, bringing the total shipped to date to 1,014,523 barrels. In the same week last year 34,079 barrels were shipped, the total to that date being 1,052,354 barrels.

SHIPPING AT SAINT JOHN

Cargo tonnage outward through the port of Saint John, New Brunswick, during the three months period, December 1, 1935, to February 29, 1936, amounted to 462,774. This shows a gain of 130,586 tons compared with the corresponding period one year ago when 332,188 tons were exported. Totals for the respective periods by months were: December 96,826 (70,526), January 189,400 (124,978), February 176,548 (136,684).

Cargo tonnage imported for the above mentioned periods totalled 132,968 and 126,022, an increase of 6,946 tons. Totals by months were: December 46,689 (45,957), January 38,931 (46,995), February 47,348 (33,070).

COAL IMPORTED LAST YEAR

There were 3,447,638 tons of anthracite coal imported into Canada in 1935, the following countries being the chief sources: United States 1,664,094 tons, Great Britain 1,456,832, Germany 205,045, Belgium 67,220, French Indo-China 54,447. There were 9,556,214 tons of bituminous coal imported, of which 9,175,185 came from the United States and 380,645 from Great Britain with small quantities from Norway, Estonia and Alaska. Most of the imports from Great Britain come to Quebec and from the United States to Central Ontario. Coal production in Canada in 1935 was 13,865,455 tons.

EXPORT OF PULPWOOD PRODUCTS

The export of wood pulp and screenings in February last was valued at $2,212,540 compared with $1,985,562 a year ago. The pulpwood export was 52,796 cords at $314,907, which was slightly less than last year.

The export of newsprint paper reached a value of $6,267,605, the largest purchaser being the United States as usual at $5,313,768. Other countries of destination were: Australia $320,843, Argentina $152,619, Japan $151,084, British South Africa $61,832, Cuba $46,179, China $40,323, United Kingdom $40,037, New Zealand $36,604, Irish Free State $24,827, Uruguay $22,444.

BREVITIES REGARDING IMPORT AND EXPORT TRADE

Domestic Exports Increase

Domestic exports in February amounted to $59,471,141 compared with $46,719,461 a year ago, an increase of $12,754,680 or over 27 per cent. This was also an increase over the January exports of $5,936,546 or 11 per cent, the amount being $53,537,595. Re-exports were $724,057 compared with $957,957 in February, 1935.

The February imports amounted to $41,597,398 compared with $37,043,710 a year ago, an increase of $4,554,688 or over 12 per cent. They were also higher than the January imports of $40,590,276 by $1,007,122 or over two per cent.

The total trade in February amounted to $101,795,596 compared with $84,721,128 in February, 1935, an increase of $17,074,468 or over 20 per cent.

Trade in Eleven Months

Domestic exports during the first eleven months of the current fiscal year amounted to $693,585,709 compared with $601,801,374 in the same period of 1934-35. This was an increase of $91,784,335, or 15 per cent. Foreign exports were $12,305,182 compared with $6,731,161.

Imports during the eleven months amounted to $510,037,970 compared with $474,240,013, an increase of $35,797,957, or over seven per cent.

Total trade in the eleven months was $1,215,928,861 compared with $1,082,772,548, an increase of $133,156,313, or over 12 per cent.

Two Months of 1936

Domestic exports in January and February, 1936, amounted to $113,011,736 compared with $90,621,287 in the same two months of 1935, an increase of $22,390,449, or 24 per cent. Foreign exports were $1,593,786 as against $1,429,747.

Imports amounted to $82,187,674 compared with $74,273,115, an increase of $7,914,559, or 10 per cent.

Total trade in the first two months of 1936 amounted to $196,793,196 compared with $166,324,149, an increase of $30,469,047, or 18 per cent.

Exports to the Empire

Canada's domestic exports to British Empire countries in February last amounted to $29,814,956 compared with $24,971,414 a year ago, an increase of $4,843,542 or over 19 per cent. Exports to the United Kingdom amounted to $24,664,456 compared with $19,714,108, an increase of $4,950,348 or 25 per cent.

The following were the exports to other leading Empire countries with the figures of February, 1935, in brackets: Australia $1,701,986 ($1,590,591), British South Africa $797,189 ($1,102,192), New Zealand $774,490 ($722,770), British West Indies $616,954 ($539,575), Newfoundland $226,670 ($356,040), Irish Free State $215,558 ($75,317).

Exports to Foreign Countries

Canada's domestic exports to foreign countries in February amounted to $29,659,185 compared with $21,748,047 a year ago, an increase of $7,911,138 or 36 per cent. Exports to the United States amounted to $21,555,227 compared with $15,573,792, an increase of $5,981,435 or 38 per cent.

Exports to other leading foreign countries were as follows with the February, 1935, figures in brackets: Belgium $1,309,903 ($626,140), Netherlands $1,235,780 ($374,331), Japan $1,192,352 ($1,247,046), France $784,724 ($381,847), Germany $541,752 ($199,119), Norway $358,107 ($438,447), Greece $293,431 ($18), China $253,608 ($459,338), Sweden $237,042 ($199,349), Brazil $231,752 ($209,368), Italy $146,801 ($418,860).

Canada's Leading Markets

Canada's twelve leading markets in February last were as follows: 1, United Kingdom $24,664,456; 2, United States $21,555,227; 3, Australia $1,701,986; 4, Belgium $1,309,903; 5, Netherlands $1,235,780; 6, Japan $1,192,352; 7, British South Africa $797,189; 8, France $784,724; 9, New Zealand $774,490; 10, British West Indies $616,954; 11, Germany $541,752; 12, Norway $358,107.

Character of February Imports

Imports into Canada rose from $37,044,000 in February, 1935, to $41,597,000 in February, 1936. Imports from United Kingdom increased from $7,311,000 to $7,781,000 and from the United States from $23,498,000 to $25,975,000. Alcoholic beverages, largely from the United Kingdom, fell from $872,000 to $483,000. Cocoa, chocolate, coffee, gums and grains all declined, but fruits from the United States increased from $727,000 to $845,000. Edible nuts from all countries rose from $148,000 to $298,000 and raw rubber from $610,000 to $745,000. The import of that commodity from the United States fell from $537,000 to $268,000, the explanation being that much of the raw rubber coming to Canada is now sent direct from British Malaya. Seeds increased from $154,000 to $236,000 and sugar, mainly for refining, from $46,000 to $756,000. There was a large increase in the importation of tea from $464,000 to $697,000 and the amount consigned from Great Britain increased from $198,000 to $205,000. Vegetable oils also increased from $836,000 to $978,000, the amount from Great Britain rising from $40,000 to $352,000 and from the United States from $130,000 to $333,000. Vegetables increased from $376,000 to $426,000, coming mainly from the United States.

NOTES OF THE EXCISE DIVISION

Instructions Issued

A circular dated March 20, 1936, signed by D. Sim, Commissioner of Excise, was issued to Collectors, as follows:—

Re: Specially Denatured Alcohol, Grade No 1-F. 1. Section (27) subsection (5) page 11, of Circular 488-C, Second Revision, is hereby cancelled and superseded by the following:—

(*a*) On or before the tenth day of each month, every permit holder and every wholesale druggist dealing in this product will forward to the local Collector or Sub-Collector of Customs and Excise a return In Triplicate. on Form K. 70 Amended, showing all details of receipts and deliveries during the previous calendar month. These details will include the quantity carried over from the previous month and the balance on hand at the end of the month. A "Nil" return is to be filed in event of there being no transactions during the month.

(*b*) Collectors and Sub-Collectors of Customs and Excise, after ensuring that the return is legible and complete in every detail, will apply the port date stamp; forward two copies to the department (in envelope "F") and file one copy for future reference.

2. Section 30, subsection (18), page 15, of Circular 488-C, Second Revision, is hereby cancelled and superseded by the following:—

(*a*) Distillers will continue to consign all shipments of Specially Denatured Alcohol, Grade No. 1-F, on Order Bills of Lading to order of the Collector or Sub-Collector of Customs and Excise at destination, "Notify permit holder or wholesale druggist" as the case may be.

(*b*) Distillers supplying Specially Denatured Alcohol, Grade No. 1-F, shall forward to "The Commissioner of Excise, Ottawa" on or before the fifth day of each month a report showing dates of all shipments, description of containers, marks and numbers on containers; name and address of consignee, number of standard gallons and quantity in fluid ounces. Standard gallons are convertible into fluid ounces by multiplying by 160. If no shipments have been made during the month, the report should contain a statement to that effect.

(*c*) The report referred to in clause (*b*) herein shall be certified correct by the Officer-in-charge of the distillery and mailed direct to the department.

Excise Duty Collections

Increases in excise duty collected on non-potable spirits, cigarettes and manufactured tobacco were recorded in February last over February, 1935. The comparative statements follow:—

Comparative statement of excise duty collections during the months of February, 1935, and February, 1936:—

February, 1936, spirits potable, $392,762; February, 1935, $489.622. February, 1936, spirits, non-potable, $71,768; February, 1935, $68,267. February, 1936, malt, $404.656; February, 1935, $415,450. February, 1936, cigars, $22,255; February, 1935, $22,442. February, 1936, cigarettes, $1.431,813; February, 1935, $1.352,002. February, 1936, manufactured tobacco, $350.745; February, 1935, $335,129. February, 1936, foreign raw leaf tobacco, $176.697; February, 1935, $224.405. February, 1936, beer, $15.136; February, 1935, $14,327. February, 1936, licences, $1,833; February, 1935, $1,762. February, 1936, validation fee, $93.041; February, 1935, $20,561. February, 1936, malt syrup, $5,660; February, 1935, $5,653. February, 1936, total, $2,966,371; February, 1935, $2,949,625.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of February, 1935, and February, 1936:—

February, 1936, tobacco, cut, 1,446.655 pounds: February, 1935, 1.333.114 pounds. February, 1936, tobacco, plug, 250,528 pounds; February, 1935, 285,667 pounds. February, 1936, cigarettes, number 357.942,801; February, 1935, 337,960,370. February, 1936, cigars, number 7,394,735; February, 1935 6,901,967. February, 1936, snuff, 58.044 pounds; February, 1935, 56.605 pounds. February, 1936, foreign raw leaf tobacco, 436.195 pounds; February, 1935, 545,650 pounds.

RE WAREHOUSING

Collectors are advised that under authority of an Order in Council dated March 26, 1936, the General Warehousing Regulations, covering the warehousing of goods liable to duty of Excise, as established by Orders in Council dated January 9, 1889, January 23, 1895 and December 24, 1921, are amended, effective commencing April 1, 1936, by adding the following as Section 34:—

Officers' Services. When the services of an officer are required at an Excise bonding warehouse licensed as such, and not forming part of otherwise licensed factory premises or of a registered winery, a special charge will be made for the actual time occupied by the officer in attendance thereat, and such charge shall be collected for services rendered during ordinary working hours as follows:

If the aggregate number of hours in attendance per month does not exceed 25, the charge shall be $15 per month; over 25 and not exceeding 50, $30 per month; over 50 and not exceeding 100, $65 per month; over 100 and not exceeding 150, $105 per month; and over 150, $140 per month. No visit shall constitute less than one hour, fractions of an hour being counted as whole hours.

The charges shall be payable at the end of each month and shall be determined by the Collector from the officer's diary; the amount collected to be accounted for through the Sundry Collections Cash Book.

If during the currency of an entire calendar month the services of the officer are not required, no charge for services will be made.

When any person, company, commission or board operates under more than one Excise bonding warehouse licence in the same port, only one charge shall be made for officers' services to cover the aggregate hours of attendance.

DEPARTMENTAL RULINGS

The provision for "Baskets of all kinds, n.o.p.," within the meaning and intent of Tariff Item 622, is held to include vessels or containers made of grasses, osiers, rushes, twigs, cane, thin strips of wood, or similar flexible materials, usually interwoven, but not to include, for example, so-called baskets made of sheet metal, whether perforated or not, or made of wire or metal strips whether woven or welded together, or made of paperboard, or of canvas, etc.

This ruling is effective on and after 20th March, 1936.

Cartons which are imported containing articles such as glass bottles, glass jars, tin cans, etc., and are specially manufactured so that they can be subsequently used for reshipping the said articles when filled with products manufactured in Canada, are held to be dutiable in accordance with the provisions of tariff item 710 (e).

Articles described as Racello Hoods, per sample, which are manufactured from imitation horse-hair braid sewn together and ornamented with a cellophane material stitched thereto, are held to be dutiable under tariff item 569 (iv) as hoods, n.o.p.

Table mats, per sample, made of granulated cork, are held to be dutiable under tariff item 494, until otherwise determined. This ruling is effective on and after the 12th November, 1935.

File No. 189946. All-metal fully soldered reeds for looms are of a class or kind manufactured in Canada and, therefore, are not entitled to entry under tariff item 413. This ruling is effective on and after the 1st March, 1936.

Weft bobbins, pirns or quills, per samples, for automatic looms, which are composed in part of paper with a base of indurated fibre or bakelite, with two or three grip rings of iron or steel around the base, and with a narrow metallic collar, until otherwise determined, may be permitted entry under tariff item 711.

Decisions of the Tariff Board on Appeals

At the sitting on the 4th February, 1936.

Appeal No. 54.

In the matter of the appeal by Asbestonos Corporation Ltd., St. Lambert-Montreal, P.Q., from a ruling of the Department that material described as "OKO M-37 Linseed Oil" is dutiable under tariff item 711.

Ruling on the 8th February, 1936:—

"The Tariff Board is of the opinion that the ruling of the Commissioner of Customs is correct and that the commodity OKO M-37 Linseed Oil is dutiable under tariff item 711."

Appeal No. 55. In the matter of the appeal by the Canadian Rag and Metal Co., Toronto, from a ruling of the Department, following a ruling of the Board of Customs, that mattress waste is to be classified for duty purposes under tariff item 520b.

Ruling on the 8th February, 1936:—

"Mattress waste, being cotton fillings of used mattresses, is to be classified under tariff item 520 or tariff item 520b, as the case may be, according to the condition of the material when imported into Canada."

* * NEWS AND COMMENT * *

Toronto: C. B. Alexander, Special Customs-Excise Officer, attached to the staff at this port, died recently. The deceased was connected with Customs work since 1924. For a time he served under the direction of the Commercial Protective Association and in 1926 was appointed to the Customs-Excise staff at Toronto. The late Mr. Alexander was awarded the M.C. for gallantry in France and was mentioned also in despatches for outstanding services in Salonica and Egypt. He was an active and efficient officer and his death is deeply regretted.

St. Catharines, Ont.: J. C. Blain has been promoted to be Collector of Customs and Excise, and Registrar of Shipping at the port of St. Catharines, succeeding H. W. Hodgins, superannuated. The new Collector filled the position of Assistant Customs Appraiser at this port for the past twelve years. He entered the Customs service in 1908; was appointed Senior Clerk in 1917, Computing Clerk in 1919 and Senior Customs-Excise Clerk in 1921. He was promoted to Assistant Customs Appraiser in 1924. On several occasions Mr. Blain has filled the position of acting Collector.

Ottawa: A well attended meeting of the Connaught Social Club was held on March 12, to elect officers for the incoming year. The members of the retiring executive were congratulated on the success of the inaugural dance held at the Chateau Laurier some time ago, and appreciation of the efforts of the committee in charge was very evident.

The officers elected for the year 1936-37 are as follows:—

Honorary Patron—Honourable J. L. Ilsley; Honorary Vice-Patrons—Mr. H. D. Scully and Mr. David Sim; President—W. R. Allen; Vice-President—G. H. Reid; Secretary—Miss E. M. Mahon; Treasurer—Mr. R. Lavalley.

A committee, composed of the following members, representing different branches of the headquarters staff of the Department, was selected: Miss K. L. McKinnon, H. Sullivan, R. A. Linkletter, J. L. McCullough, J. A. V. Hooper, J. A. White, F. C. Attfield, H. J. Kealey, P. L. Smythe and the executive was empowered to add to this committee at its discretion.

TORONTO: Revenue collected at the Customs express branch, Toronto, during the month of February, amounted to $164,152 compared with $177,338 collected in February, 1935. Packages received numbered 15,954 as against 15,294 and entries 3,111 as against 2,838. At the Customs postal branch totals for the respective months were: collections $58,064 ($61,825), packages received 28,560 (27,240), packages delivered 25,140 (24,805), entries 2,388 (2,279).

Three foreign aeroplanes reported inwards through the Leaside Customs Air Harbour in February and three reported outwards. Two passengers were carried.

MONTREAL: International air traffic handled at the Customs Air Harbour, St. Hubert, Quebec, during the month of February last, compared with February, 1935, was as follows:—

Aeroplanes inwards 19 (21), outwards 19 (21); passengers inwards 14 (25), outwards 44 (37); pieces of baggage examined inwards 10 (19), outwards 51 (38); bags of mail inwards 249, weight 4,806 pounds (310, weight 6,439 pounds), outwards 102, weight 1,674 pounds (153, weight 2,171 pounds); express parcels inwards 13 (101), outwards 3 (nil); flights cancelled owing to weather conditions inwards 9 (4), outwards 10 (5).

Business transacted at both the Customs express and Customs postal branches, Montreal, in February last showed gains at most points as the following comparative totals show: express branch—collections $144,477 ($165,837), entries received 2,531 (2,067), packages delivered 10,753 (9,184): postal branch—collections $53,046 ($60,643), parcels received 23,137 (22,487), parcels cleared 22,744 (22,034), entries 1,744 (1,680).

QUESTION BOX AND LETTER BAG

These questions have been received:—

(1) If a licensed Customs House broker does not engage actively in that business should that fact be reported to the Department with a view to the revocation of the licence?

(2) Have the regulations regarding the admission of tourists' automobiles been consolidated and issued in that form?

(3) What are the regulations, if any, which call for the English form of spelling in official correspondence or government publications, such as the *u* in "honourable," and the *u* in "labour" and similar words?

The answers are:—

(1) Vide Memorandum 10 revised. The Collector before reporting such cases to the Department should interview the holder of the licence and ascertain if it is his intention to resume the business of a Customs House broker actively, within a reasonable period. A licence cannot be permitted to lie dormant indefinitely.

(2) Consolidated departmental regulations covering tourists' automobiles and travellers' vehicles were issued on March 16, 1935; vide Series D, No. 8.

(3) The following is the Order in Council bearing on the use of the letter "u" in Government publications:

Certified copy of a report of a committee of the honourable Privy Council, approved by His Excellency the Governor General in Council on June 12, 1890: On a report dated May 30, 1890, from the Prime Minister, stating that he has had under consideration a communication from Dr. Hurlbert, addressed to the Secretary of State on the subject of the spelling of certain English words, and also a letter from the Queen's printer in reference thereto, the Prime Minister is of opinion that the only question with respect to the spelling of such words as "honour," "favour," "labour," "honourable" and the like, is what is the mode now accepted by the best authorities in England. It appears to him to be obvious in all portions of the British Empire, and on a reference to the best dictionaries and encyclopedias now in use in England it will be seen that those words are spelt with the "u" and that such forms as "labor," "favor," honor," "honorable," etc., are apparently confined to the United States with the exception of some few instances where they have been adopted in Canada. The Prime Minister, in consequence of this reference, has taken occasion to enquire into the mode of spelling these words in official and legislative use in England, and he has ascertained that the "u" is in all such cases retained, and he therefore recommends the issue of instructions to the effect that in all official documents in the *Canada Gazette* and in the Dominion Statutes the English practice be uniformly followed. The committee advise that the Secretary of State be directed to take the necessary action in accordance with the above recommendation of the Prime Minister.

A QUESTION FROM VANCOUVER

An officer of the Vancouver staff writes:—

A settler arriving from England brings an automobile valued at over $1,200, which he has owned for five months. Although this car was not manufactured in the calendar year in which it was imported, it can be entered as it is being imported by a settler. The car being of British manufacture, would be duty free but subject to six per cent Sales Tax and two cents per pound Excise on the weight of the tires. Under the Special War Revenue Act, cars valued at over $1,200 are also subject to a special Excise tax of five per cent up to $1,200 and ten per cent on the balance. This tax does not apply to cars entered as settlers' effects. The point in question is:—

Would this car be exempt from the Special Excise Tax or would it have to qualify as to length of ownership first, and where it says "valued at not more than $1,200" under Schedule 1 of the War Revenue Act, does that mean the duty paid value?

Editor's Note.—A. F. MacMillan, Chief of the Excise Tax Branch, suggests the following reply:—

Settlers' effects are not subject to the Consumption or Sales nor Excise (Manufacturers) Taxes.

The Special Excise Tax does not apply to goods imported into Canada which are entitled to entry under the British Preferential Tariff or under trade agreements between Canada and other British countries. See Section 88, Subsection 2 of the Act.

The value referred to in Section 1 (*a*) of Schedule I means duty paid value. See Section 80, 1 (*a*) of the Act.

APPRECIATED

Letters continue to be received by the *Editor* expressing appreciation of the REVIEW.

From J. C. Blain, Collector at St. Catharines, Ont.: "I value the REVIEW highly, for it is the most important move our Department has made in my recollection, in assisting the staff."

From J. W. Kenning of the Vancouver staff: "As one who has enjoyed the REVIEW since the first issue, I extend my thanks for the many interesting articles contained therein."

JUST AMONG OURSELVES

MARCH-APRIL

ADDITIONS

ONTARIO

TORONTO: J. A. Rayfield, Customs Excise Examiner; F. A. Scott, Customs Excise Examiner; J. E. Teetzel, Customs Excise Examiner.

ADMINISTRATIVE

J. A. Howard, Office Boy; J. G. MacLean, Stenographer, Grade 1; Becky Roodman, Stenographer, Grade 1; D. A. Strong, Stenographer, Grade 1.

DEDUCTIONS

QUEBEC

MONTREAL: Patrick Keane, Senior Customs Excise Examiner (Superannuated).

RIMOUSKI: J. A. Tremblay, Customs Excise Examiner (Deceased).

ONTARIO

HAMILTON: Herbert Walker, Customs Warehouse Keeper (Deceased).

OTTAWA, T. H. Burns, Customs Appraiser (Divisional) (Superannuated); P. J. Sheridan, Customs Excise Examiner (Deceased).

PRESCOTT (Cardinal): W. P. Walker, Sub-Collector of Customs and Excise (Gr. 1 O/P.) (Superannuated).

SARNIA: Dennis Burgess, Customs Excise Examiner (Superannuated).

TORONTO: T. G. Relyea, Customs Appraiser (Divisional) (Retired).

MANITOBA

WINNIPEG: J. M. McArthur, Clerk, Grade 1 (Deceased).

BRITISH COLUMBIA

GRAND FORKS: W. J. Cook, Collector of Customs & Excise (Gr. 1) (Superannuated).

VANCOUVER: R. D. E. McMahon, Customs Excise Clerk (Superannuated).

ADMINISTRATIVE

J. F. Lessard, Principal Clerk (Superannuated).

AUDIT

VANCOUVER: Robt. Allan, Excise Tax Auditor (Superannuated).

UNDERVALUATIONS

TORONTO: Fred Norris, Special Customs Excise Officer, Gr. 3 (Superannuated).

PROMOTIONS

NOVA SCOTIA

HALIFAX: F. W. Vaughan, from Customs Excise Examiner to Customs Express and Postal Cashier.

SYDNEY: J. W. Kennedy, from Customs Excise Clerk to Assistant Customs Appraiser.

NEW BRUNSWICK

SAINT JOHN: C. T. Tanner, from Clerk, Grade 1, to Customs Truckman; H. L. Yeomans, from Express and Postal Computing Clerk to Computing Clerk.

QUEBEC

QUEBEC: Ernest Mercier, from Customs Excise Examiner to Express and Postal Computing Clerk.

MONTREAL: J. J. L. Barry, from Express and Postal Computing Clerk to Computing Clerk; J. D. A. Comeau, from Customs Excise Clerk to Express and Postal Computing Clerk; Raoul McKenven, from Express and Postal Computing Clerk to Computing Clerk; V. Maisonneuve, from Customs Excise Clerk to Express and Postal Computing Clerk.

ONTARIO

TORONTO: C. C. Pridham, from Customs Excise Clerk to Gauger.

BRITISH COLUMBIA

NEW WESTMINSTER (Aldergrove): H. S. Wright, from Customs Excise Examiner to Senior Customs Excise Examiner.

ADMINISTRATIVE

N. J. Darwin, from Clerk, Grade 4, to Principal Clerk; W. A. Deslauriers, from Principal Clerk to Head Clerk; Gertrude Stringer, from Stenographer, Grade 2, to Clerk, Grade 4; Helen Sullivan, from Stenographer, Grade 2, to Stenographer, Grade 3; C. I. Wright, from Stenographer, Grade 2, to Stenographer, Grade 3.

INVESTIGATION—DRAWBACKS

MONTREAL: W. T. Reid, from Investigator of Drawback Claims to Senior Investigator of Drawback Claims.

WINNIPEG: E. V. Allen, from Investigator of Drawback Claims to Senior Investigator of Drawback Claims.

PROMOTIONS AND TRANSFERS

QUEBEC

G. M. N. H. Patry, from Customs Excise Examiner, Grade 1 Outport, Sherbrooke (Victoriaville), to Sub-Collector of Customs and Excise, Grade 2 Outport, Sutton (Highwater).

MANITOBA

A. M. Kennedy, from Inspector of Customs and Excise, Ottawa, to Collector of Customs and Excise, Grade 7 Port, Winnipeg.

AUDIT

Joseph Lober, from Customs Excise Clerk, Port of Montreal, to Cashier and Computing Clerk (Audit) Montreal.

TRANSFERS

ONTARIO

H. S. Moss, from Customs Excise Examiner, Grade 1 Outport, Windsor (Sandwich), to Customs Excise Examiner, Windsor; J. U. Piche, from Sub-Collector of Customs and Excise, Grade 1 Outport, Windsor (Sandwich), to Customs Excise Examiner, Windsor.

AUDIT

F. R. Budden, from Excise Tax Auditor, Belleville, to Excise Tax Auditor, Peterborough.

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF MARCH, AND THE TWELVE MONTHS ENDED MARCH, 1935 and 1936

—	March, 1935	March, 1936
Total exports (Canadian Produce)	$58,098,620	$72,077,323
Total exports (Foreign Produce)	927,802	1,136,477
Imports entered for consumption—Free goods	18,177,830	22,362,641
Imports entered for consumption—Dutiable goods	29,999,001	30,542,152
Total imports entered for consumption	48,176,831	52,904,793
	Twelve months ended March, 1935	Twelve months ended March, 1936
Total exports (Canadian produce)	$659,899,994	$765,663,032
Total exports (Foreign produce)	7,658,963	13,441,659
Imports entered for consumption—Free goods	221,185,231	252,995,921
Imports entered for consumption—Dutiable goods	301,231,613	309,946,842
Total imports entered for consumption	522,416,844	562,942,763

MAY 18 1936

The National Revenue Review

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CANADA'S REVENUE AND TRADE
Facts and figures for the fiscal year

LETTER BAG, STAFF NOTES, NEWS AND COMMENT,
DEPARTMENTAL RULINGS, INCOME TAX,
COLLECTIONS BY DISTRICTS

May, 1936

Vol. IX

No. 8

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE J. L. ILSLEY, K.C.
Private Secretary, GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, WM. IDE.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. IX OTTAWA, MAY 1936 No. 8

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

Canadian Residents Returning from Abroad

IN connection with the Trade Agreement between Canada and the United States which became effective on the 1st January last, Mr. H. H. Wrong, Charge d'Affaires, Canadian Legation, Washington, addressed a note under date of the 15th November last to the Honourable Cordell Hull, Secretary of State of the United States, in which he pointed out that the Canadian Government proposed to invite Parliament to permit the entry free of duty and charges of incidental purchases by residents of Canada returning from United States of America, not exceeding the value of $100 under regulations, particularly as to the frequency of such entry and the duration of visits, to be prescribed, for such time as treatment substantially equivalent to that now in effect is accorded by the Government of the United States of America to incidental purchases by residents of that country returning from Canada.

In the Budget Speech, delivered by the Honourable Charles Dunning, Minister of Finance, to the House of Commons on Friday, May 1, Tariff Item 703 was introduced, divided into two subsections, namely (*a*) consisting of the original Tariff Item dealing with travellers' baggage, and (*b*) containing a provision for the free admission of goods valued at not more than $100 included in the baggage accompanying residents of Canada returning from abroad, within certain limits specifically provided for therein and under regulations to be prescribed by the Minister.

The exemption refers to articles acquired abroad by Canadian residents for personal or household use, or as souvenirs or gifts, but not bought on commission or as an accommodation for other persons or for sale. Exemption is not allowed on alcoholic beverages in excess of one quart, or on tobacco in excess of fifty cigars, two hundred cigarettes and two pounds of manufactured tobacco.

To be entitled to exemption a Canadian resident must have been absent from Canada not less than forty-eight hours, and he shall not be entitled to exemption within a period of four months from the date of the last exemption allowed.

Provision has been made for a declaration in writing on Form E. 24. Exemption is limited to articles actually accompanying a returning resident as baggage, and only in respect of articles which were purchased or otherwise acquired merely as an incident of the trip. Articles belonging to one person may not be included in the exemption of another.

The foregoing is a brief summary of the Tariff Item and the proposed tentative regulations. Forms and tentative instructions are being distributed to Collectors throughout Canada. This is a new departure and it is quite possible that either the proposed regulations or the forms which have been prescribed for use in connection therewith may be found through experience to require change or alteration.

For Convenience of Tourists

ARRANGEMENTS are again being made by the Department to facilitate the examination of tourists' baggage by employing Customs officers at the undermentioned points during the summer season 1936:

In Ontario—Algonquin Park, baggage examined at Toronto or Bracebridge; *Bala,* baggage examined at Toronto; *Centre Island,* about June 15th to September 15th; *Huntsville,* June 1st to September 30th; *Ivy Lea,* May 1st to October 31st; *Lansdowne* (King's Dock); May 1st to September 30th; *Lac la Croix,* covered by patrol officer; *Lake Joseph,* baggage examined at Toronto; *Muskoka Wharf,* during season of navigation; *Point au Baril,* June 15th to September 30th; *Timagami,* baggage examined at North Bay, Ont.; *Summerville* (Port of Rochester, N.Y.) June 13th to approximately September 15th.

In Alberta—Jasper Park, June 15th to September 23rd; *Lake Louise,* June 20th to September 15th; *Waterton Lakes,* June 27th to September 8th; *Chief Mountain,* May 1st to October 31st.

National Revenue Increased

FINAL Customs and Excise revenue totals for the past fiscal year, including additions from post revenue for March, amounted to $232,346,020. This compares with $232,185,017 collected in 1934-35, showing a net increase of $161,003. Receipts in detail were as follows: —Customs duties $73,552,445, decrease $2,256,420; Excise taxes $113,201,135, increase $1,479,402; Excise duties $44,857,830, increase $917,767; sundry collections $734,610, increase $20,254.

Income tax receipts during the past fiscal year increased in seventeen out of nineteen districts, totalling $82,709,803 compared with $66,808,066 collected during 1934-35, a net gain of $15,901,737. Toronto district yielded $25,822,098, an increase of $5,660,215, while Montreal contributed $24,140,346, an increase of $4,809,580. Other districts showing substantial gains were: London $7,577,873, increase $2,510,616; Hamilton $6,087,381, increase $1,752,935; Vancouver $5,512,408, increase $986,155; Calgary $1,199,066, increase $295,277; Winnipeg $2,204,596, increase $282,273; Halifax $1,206,481, increase $248,588; Saint John $811,186, increase $240,693. A table showing collections by districts throughout the Dominion appears elsewhere in this number.

Departmental Rulings

Metal boxes specially designed for holding sportsmen's fishing tackle. Tariff item 440j.

All vegetable flours not otherwise provided for in the Tariff are held to be dutiable under tariff item 90 (*a*), under the provision therein for "vegetable flour, n.o.p." This includes, e.g., soya bean flour, other bean flour, corn flour, cottonseed flour, pea flour, peanut flour and pumpkin flour.

Wheat and Flour Exports to United Kingdom

THE export of Canadian wheat to the United Kingdom during March last amounted to 8,458,156 bushels, of the value of $6,727,607, compared with 7,121,418 at $6,052,234 in March, 1935. This was shipped entirely via Canadian sea ports. The export to the United States amounted to 883,401 bushels compared with 224,192. The total export during the month was 13,146,185 bushels as compared with 8,906,379 in March, 1935. Wheat exports during the fiscal year ending March 31 were 179,124,180 bushels compared with 165,701,983 in the previous fiscal year.

Canadian wheatflour exports to the United Kingdom during March totalled 210,420 barrels worth $878,428, as against 248,438 at $900,108 in March last year. The total to all other countries was 259,195 barrels as compared with 236,206 in 1935. The export to all countries during the fiscal year ending March 31 was 4,858,947 barrels as compared with 4,936,827 in the fiscal year 1934-35.

Earliest Opening in Thirty-four Years

THE old St. Lawrence has awakened from its winter sleep. Montreal Harbour was opened to deep sea navigation April 13, with the arrival of the British freighter *West Wales*, bound from Argentina, the earliest seagoing ship to dock at Montreal since 1902. This was two days ahead of last year's record. Captain F. C. Nicholls received the traditional gold-headed cane presented each year by the port authority to the deep sea master who opens navigation, and also a silver cup, a new award this season. This is the first time since 1933 that a British ship has been the first deep sea arrival. Back in 1902 the *Pinola* was reported as arriving at Montreal on April 12, but since that year not one ship has reached here as early as the *West Wales*. The *Boston City* in 1933 was the closest, opening navigation on April 14.

In the Days of Horseless Carriages

(*Editor's Note*.—This article was prepared for the REVIEW by P. L. Young, Chief Clerk of Correspondence at headquarters).

THIS is the period of the year when Customs officers at frontier ports throughout Canada contemplate the advent of the tourist in numbers increasing weekly until the peak is reached in July or August.

The extent to which tourist traffic has developed in Canada during the past few years, involving as it does over a million foreign cars and perhaps four or five million non-residents scattered throughout the Dominion in quest of holiday pleasures, forms an interesting comparison with the situation in 1902, as revealed by an examination of departmental files of that date.

In 1901 there were no regulations governing the admission of tourists' automobiles. The first recorded enquiry came from the Automobile Club of America in New York, under date of 27th December, 1901, which contained a brief request for a copy of such regulations. To this, reply was made to the effect that automobiles were subject to a duty of 25 per cent, but that if brought in by the owner for pleasure and not for gain or hire, instructions could be given, if desired, to accept a deposit of the duty subject to refund if exported within six months.

Over fifty enquiries were received by the department during the year 1902, some of them referring to horseless carriages, and a large number of these related to automobiles which were shipped into Canada by boat or freight, which indicates the absence at that time of suitable highways for motorized traffic. During 1903 the applications increased and included one automobile which was being brought in for advertising purposes, and another which was being imported for use at a state fair by an enterprising photographer, who foresaw the revenue to be derived from taking photographs of his customers in his 1901 model touring car.

On the 15th May, 1903, the department issued its first regulations governing the admission of tourist automobiles. These were found to be too restrictive, and on the 20th July amended regulations were issued, and upon these regulations are based the generous provisions which now constitute the regulations of 1936. The first regulations required a deposit of the full amount of duty and taxes. In July, 1903, the amended regulations only asked for a deposit of 5 per cent of the value of the automobile and a bond for double the estimated duties.

In 1936 the tourist who wishes to visit Canada may enter with his car and outfit merely upon reporting at the Canadian Customs at the frontier and without furnishing either a bond or a cash deposit.

In June, 1904, the Cleveland-Buffalo Automobile Club visited Toronto, and so far as the department is aware this was the first occasion on which, even under special circumstances, the admission of tourists' automobiles was arranged without deposit, in this case the guarantee of the Toronto Automobile Club having been regarded as satisfactory.

It is interesting to note as well that the tourist enquiries of those days emanated from only one class, that of people of means. The tourists consisted of wealthy business men, bankers, manufacturers, congressmen, consuls, and high railway officials.

The first automobile admitted under the tourist regulations which overstayed the period provided on the permit was threatened with seizure in 1904, but was promptly exported by the vendor in the United States who came to Canada and retrieved the car which he had apparently sold " on time " and for which the purchaser had not made the payments promised.

In 1904 there must have been an election in Essex County, for an enterprising candidate asked the department for permission to import automobiles from Detroit for the purpose of conveying voters to the polls.

The first evidence of commuting is contained in correspondence with the Collector at Prescott, who had a customer in Ogdensburg who desired to travel back and forth between his summer residence on the Canadian side of the St. Lawrence and his place of business in Ogdensburg. This application was followed quickly by similar applications from residents of Buffalo and Detroit.

The Board of Trade of Baddeck, N.S., as early as 1906, seemed to appreciate the value of tourist traffic and during that year wrote to the then Minister of Finance, the late Right Honourable W. S. Fielding, in which it was pointed out that Baddeck was a popular resort for United States tourists, that the Board of Trade desired to encourage tourist traffic, and asked that the department make such arrangements as would be convenient to these visitors, particularly those travelling by automobile. The file shows that this spirit of enterprise was taken up by one or two other Canadian resorts and by proprietors of summer hotels in different localities.

And so with the march of time we have the tourist business of to-day with its lenient provisions evolved from restrictive regulations carefully framed.

Decision of the Tariff Board on Appeals

At the Sitting on the 26th September, 1935. Appeal No. 51

In the matter of an application by the Commissioner of Customs as to the Tariff classification of material invoiced as " Nopco XX Vitamin Concentrate (U.S. Patent 1,678,454)," imported by the National Oil Products Co., Harrison, N.J. and entered on Toronto Entry No. 38352-D on the 21st December, 1934.

Ruling on the 17th March, 1936:—" The commodity ' Nopco XX Vitamin Concentrate ' above mentioned should be classified for duty purposes under Tariff Item 265b as cod liver oil."

Changes in Customs-Excise Ports

Lloydminster, Sask., an outport and warehousing port under the survey of the port of Saskatoon, Saskatchewan, closed as from 1st May, 1936.

Wainwright, Alta., an outport and warehousing port under the survey of the port of Edmonton, Alberta, closed, as from 1st May, 1936.

Aklavik, N.W.T., established as an outport and warehousing port under the survey of the port of Edmonton, Alberta, effective from 1st May, 1936.

Atlin, B.C., closed as a postal collecting station and established as an outport and warehousing port under the survey of the port of Prince Rupert, British Columbia, effective from 1st May, 1936.

Aylmer, Ont., an outport under the survey of the port of St. Thomas, Ont., closed as from 1st May, 1936.

Any Day at a Customs Air Harbour

(*Editor's Note.*—This article was prepared from information furnished by Arthur Laing, Collector of Customs and Excise, Montreal.

THE St. Hubert air harbour, situated on the south of the St. Lawrence river in the village of St. Hubert, Chambly County, twelve miles from Montreal, was officially inaugurated on October 1, 1928, by the Department of Civil Aviation. On the same date the Department of National Revenue opened an office where an officer attends to Customs-Excise business.

St. Hubert air harbour is reported to be the largest in the Dominion and its landing field is recognized by aviators as one of the most convenient. Night landing is made possible by powerful lights projected over the field, and during the navigation season a Canadian plane carrying foreign mail from Rimouski plunges from darkness into the electrically lighted surface below.

The air harbour is well provided with large hangars to house planes not on duty, as well as airplanes needing repairs and inspection. It has spacious offices, one occupied by the Customs officer who is also the Immigration official. This port is also noted for its mooring mast. The famous R-100, registered G-FAAV, from Cardington, England, moored there on August 1, 1930, after having covered 3,364 nautical miles. It was ably piloted by Master R. S. Booth, who had a crew of 38 men and 6 passengers. The first Canadian who had the honour of boarding this air ship was the Customs officer Paul E. Jensen who retired from the service recently. Special trains, airplanes, automobiles and busses, carried thousands of men, women and children who crowded the field to view the British giant of the air.

Six miles from St. Hubert, and one mile east of Longueuil, P.Q., is a seaplane base attended to by the Customs officer who is in charge of St. Hubert air harbour. An Italian air fleet, consisting of 24 huge hydroplanes under the direction of General Balbo, landed here in the summer of 1933. It created much interest in Montreal and in the surrounding districts.

Every year Montreal welcomes annual air pageants, international goodwill flights, which in the summer season keep the airport in constant activity.

Science in the domain of aviation has overcome many difficulties with which pilots were formerly confronted. For instance, last year, the Royal Canadian Signal Bureau installed at this harbour a radio directive beacon station operating in conjunction with a similar one in Albany, N.Y., to guide planes through fog and bad weather. In addition, the pilots are equipped with radio receivers and transmitter telephones which keep them in constant communication with technical observers below. These accessories have reduced the danger of air travelling to the least minimum. and people to-day may safely travel by airplanes and enjoy much comfort.

Airplanes from a foreign land have to comply with the same Customs regulations as steamers and other ships. Upon arrival the pilot surrenders his inward report, and when he departs he is given a report outwards and a clearance. Baggage is examined, mail bags are checked and passengers questioned, first on matters pertaining to immigration and then to Customs.

Private airplanes are handled in much the same manner as passenger planes except that when the owners and passengers are coming into Canada on a hunting or fishing trip such planes may be allowed to proceed to destination on a tourist permit Form C. 13 providing that the trip is for health and pleasure only. But, in such cases, the pilots have to report to the nearest Customs port in person or by telephone from the landing place of destination.

This summer, about the middle of July, the Montreal Light Aeroplane Club proposes to hold its annual pageant and expects planes from Roosevelt Field, from Mitchell Field and also from the United States army. Canadian Government aircraft will probably take part in this pageant.

Canada's Leading Markets

THE following were Canada's ten leading markets in March last:—United States $26,846,000; United Kingdom $26,757,000; Australia $2,272,000; New Zealand $2,010,000; Japan $1,887,000; British South Africa $1,841,000; Belgium $1,706,000; British West Indies $882,000; Netherlands $795,000; China $703,000.

Year's Travel at Niagara Falls

AUTOMOBILES handled at the busy port of Niagara Falls, inwards and outwards, via the three international bridges, in the past fiscal year, numbered 1,792,033, made up of inwards 925,454, outwards 866,579. United States car inwards totalled 627,211, outwards 584,117; Canadian cars inwards 298,243, outwards 282,462. Other vehicles numbered 65,383, inwards 32,092, outwards 33,291; passengers 7,906,596, inwards 3,968,596, outwards 3,938,000.

A total of 121,365 sixty-day touring permits was issued during the year, 1,889 traveller's vehicle permits and 117 six-month permits, while 506,274 automobiles were entered for periods up to 48 hours. Canadian cars exported for touring purposes numbered 67,114. Duty collected amounted to $40,790, while entries totalled 2,165.

Vehicular traffic through the port of Niagara Falls during the months of March, 1936 and 1935, was as follows: automobiles inwards 38,838 (49,281), made up of United States cars 24,985 (33,429), Canadian cars 13,953 (15,852); automobiles outwards 39,289 (49,371), made up of United States cars 26,196 (33,271), Canadian cars 13,093 (16,100): other vehicles inwards 1,899 (2,553), outwards 1,929 (2,682): passengers inwards and outwards 352,272 (395,906).

Sixty-day touring permits issued during the respective months numbered 1,563 (2,488), travellers vehicle permits 90 (141), cars entered for periods up to 48 hours 23,332 (30,866). Canadian cars reported outwards for touring purposes totalled 2,876 (3,531). Seventeen six-month bonds were issued during the month.

International Air Traffic

COMPARATIVE figures covering international air traffic at the Customs Air Harbour, St. Hubert, Quebec, during the months of March, 1936 and 1935, were as follows:—

Aeroplanes inwards 20 (36), outwards 21 (32); passengers inwards 28 (44), outwards 66 (81); pieces of baggage examined inwards 37 (55), outwards 86 (99); bags of mail inwards 238, weight 4,656 pounds (391, weight 7,450 pounds), outwards 114, weight 1,878 pounds (186, weight 2,843 pounds); express parcels inwards 7 (219), outwards 3 (2); value of importations $323 ($37,400).

Eleven outward flights and ten inward were cancelled last month owing to severe winter weather and also to regulations in the United States concerning single motor planes. This compares with one inward and three outward flights cancelled in March, 1935.

Reports Inwards of Vessels

INFORMATION has reached the Department that Collectors are not obtaining in all cases from masters of vessels suspected of being engaged in smuggling enterprises the full particulars detailed in Memorandum Series D No. 21.

It is important that the information called for be obtained, and Collectors are asked to give the matter their closest attention.

Complete information to fully answer requirements Nos. 1, 2, 3 and 5 is always within the knowledge of the Master. He should also be able to satisfy requirement No. 4 and if on any occasion he is unable to furnish this information he should be warned that a second lapse in this respect will not be allowed to go unpunished.

It is suggested that the printed form of affidavit on the Report Inwards be used so far as applicable and that an additional special affidavit be obtained supplying the detailed statement called for by the Memorandum.

Where Excise Duty Collections Increased

INCREASED excise duty collections on potable spirits, malt, cigars, cigarettes and manufactured tobacco were recorded in March last, compared with March, 1935. The comparative statements follow:—

Comparative statement of excise duty collections during the months of March, 1935, and March, 1936:—

March, 1936, spirits, potable, $400,875; March, 1935, $365,563. March, 1936, spirits, non potable, $77,738; March, 1935, $85,846. March, 1936, malt, $682,430; March, 1935, $610,696. March, 1936, cigars, $26,317; March, 1935, $24,888. March, 1936, cigarettes, $1,564,597; March, 1935, $1,371,316. March, 1936, manufactured tobacco, $382,788; March, 1935, $351,510. March, 1936, foreign raw leaf tobacco, $164,861; March, 1935, $221,840. March, 1936, beer, $31,132; March, 1935, $27,691. March, 1936, licences, $18,415; March, 1935, $18,153. March, 1936, validation fee, $72,256; March, 1935, $27,531. March, 1936, malt syrup, $5,610; March, 1935, $11,626. March, 1936, total $3,427,024; March, 1935, $3,116,664.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of March, 1935, and March, 1936:—

March, 1936, tobacco, cut, 1,511.704 pounds; March, 1935, 1,396,416 pounds. March, 1936, tobacco, plug, 291,352 pounds; March, 1935, 303.003 pounds. March, 1936, cigarettes, number 371,089,599; March, 1935, 342,829.010. March, 1936, cigars, number 8,868,155; March, 1935, 8,378,494. March, 1936, snuff, 54,187 pounds; March, 1935, 58,274 pounds. March, 1936, foreign raw leaf tobacco 406,822 pounds; March, 1935, 544,890 pounds.

Marking of Imported Goods

COLLECTORS are advised that those portions of the regulations covering the marking of Chinaware, Porcelainware and Tableware, as contained on Page 7 of Memorandum Series D No. 1, and in Supplement No. 2 thereto, reading as follows:—

> Until further instructed, however, chinaware or porcelainware (and tableware) not marked or not sufficiently marked at the time of importation may, after payment of the additional 10 per cent duty, be marked by means of stamping or painting or by means of an adhesive label.

are cancelled, as from 1st June, 1936.

Canada's Trade in Past Fiscal Year

IMPORTS into Canada during the fiscal year 1935-36 amounted to $562,803,001 compared with $522,431,153 in 1934-35, $433,798,625 in 1933-34 and $406,383,744 in 1932-33. Domestic exports amounted to $765,615,563 compared with $659,899,994 in 1934-35, $579,343,145 in 1933-34 and $473,799,955 in 1932-33. Re-exports amounted to $13,441,659 compared with $7,658,963 in 1934-35, $6,311,324 in 1933-34 and $6,913,842 in 1932-33.

Gold Production in Canada

GOLD production in January amounted to 277,554 ounces as compared with 307,326 in December and 238,651 in January, 1935. The following was the production by provinces with the 1935 figures in brackets: Ontario 183,161 (168,676) oz., Quebec 45,242 (32,102), British Columbia 35,130 (25,762), Manitoba and Saskatchewan 12,865 (11,495), Nova Scotia 1,077 (580).

Exports to British Empire Countries

DOMESTIC exports to British Empire countries in March last amounted to $35,657,037 compared with $28,764,867 a year ago, an increase of $6,892,170 or 24 per cent. The following were the exports to leading Empire countries, with the figures of March, 1935, in brackets: United Kingdom $26,756,837 ($21,323,233); Australia $2,271,850 ($2,004,756); New Zealand $2,009,912 ($964,904); British South Africa $1,841,324 ($1,246,015); Newfoundland $473,362 ($226,439); Irish Free State $329,242 ($477,793); British India $229,303 ($611,276); Trinidad $327,758 ($268,307); Jamaica $311,527 ($342,273).

Imports of Tea and Coffee

THE import of tea during February last amounted to 3,091,802 pounds, or more than 1,000,000 pounds less than the 2,055,704 pounds imported in February, 1935. The February, 1936, import was worth $697,478 compared with $463,486. There were 2,926,457 pounds of black tea and 165,345 of green. Black tea of India amounted to 2,094,644 pounds, black of Ceylon 788,281. The import of green tea came mostly from Japan, up to 151,747 pounds.

Coffee imports amounted to 3,751,419 pounds in February compared with 3,409,594 pounds a year ago. The values were $345,694 and $407,832, respectively. Green coffee was the large item. There were 3,678,810 pounds of this commodity compared with 3,301,911 in February, 1935. It came mainly from the following countries: British East Africa 1,173,743 pounds, Jamaica 1,020,974, Brazil 486,927, Colombia 421,917, Mexico 199,820, United Kingdom 189,091, Costa Rica 53,248, Hawaii 40,038 and Venezuela 24,395 pounds.

Export of Farm Implements

THE export of farm implements and machinery in February was valued at $391,882, an increase of nearly $80,000 over the same month last year. The United States proved to be the largest market during the month, the value of the export to that country being $208,865, the United Kingdom $69,644, and British South Africa $26,214.

MOVEMENT OF WHEAT

Overseas export clearances of wheat during the week of April 17, amounted to 2,326,795 bushels and imports into the United States for consumption and milling in bond 493,000. The total is 2,819,795 bushels as compared with 2,559,360 in the same week of 1935. Clearances follow by ports: Vancouver-New Westminster 1,052,893 (1,216,038) bushels; United States ports 844,000 (440,000); Saint John 269,998 (159,899); Halifax 159,904 (nil); Prince Rupert nil (332,423).

Overseas clearances from August 1 to April 17 amounted to 102,825,344 bushels as against 87,724,562 in the same period of 1934-35. Imports into the United States were 35,877,464 bushels and 19,807,087, making a total overseas clearance and import into the United States of 138,702,808 bushels in 1935-36 and 107,531,649 in 1934-35. Clearances by ports: Vancouver-New Westminster 39,461,784 (34,165,599) bushels; Montreal 22,640,993 (18,160,697); United States ports 19,965,000 (17,216,000); Saint John 10,640,089 (5,022,923); Sorel 4,537,590 (2,806,893); Churchill 2,407,000 (4,049,877); Halifax 2,077,661 (2,891,730); Quebec 1,095,227 (1,762,051); Prince Rupert nil (1,648,792).

HERE AND THERE

It is unusual for the Department to receive Conscience Money from foreign countries. There was received recently by the Commissioner of Income Tax, from Dublin, Ireland, under the postmark of March 30th, 1936, twenty dollars in Canadian bills and a Bank of England one pound note, accompanied by a memorandum simply marked "Restitution."

Conscience Money totalling $72.88 was received at the port of Montreal during the past fiscal year. The largest single remittance was for $40, while the smallest amount received was forty cents.

Here is more old-time stuff received by the *Editor* recently from the port of Montreal. The Customs cartage service was inefficient, and a letter, dated May 28, 1872, was sent to the Collector from headquarters drawing attention to the unsatisfactory manner in which the Customs cartage of goods landed for examination was conducted. The letter reads in part:—

> One or two instances will suffice to show the necessity for some improvement in this department of the service. In visiting vessels I find tidewaiters complain of the trouble and annoyance to which they are subjected in consequence of such packages lying on the wharves and in the sheds for several days before removal, inasmuch as they are liable to be taken away by merchants' carters if not closely watched. For example a tidewaiter reports that he has had a number of packages marked for examination for several days, which were landed from the ss. *Sweden,* and are now covered up by another cargo. Merchants frequently complain of the detention of their goods, and I am informed in one instance that the owner of a package recently had to give twenty-five cents to one of the carters before he could be induced to take it to be examined.
>
> Another instance is that of four earthenware pipes landed from the *Duncrury* and marked for examination which were allowed to lie on the wharf until they were broken to pieces. It is evident that the carter's facilities are not commensurate with the increasing trade of the port.

Something new in old Customs records has come to light—a volume of reports prefaced with a Biblical quotation. The old volume is labelled: "Hon. Isaac Burpee, M.P., Minister of Customs, Canada;" and on the back "Montreal Custom House. Report J. W. D. September and October, 1875." The Biblical quotation is from I Samuel, 22:2, and reads:—

> And every one that was in distress, and every one that was in debt, and every one that was discontented, gathered themselves unto him.

The contents of the book were once guarded by a heavy brass fastener, but this has long since been torn away, affording a glimpse behind the scenes. J. W. Dunscomb, Commissioner of Customs, was evidently reviewing the work of all officers at the port of Montreal, and the volume consists principally of the individual reports of officers, outlining their duties. The Commissioner's remarks covering each officer are jotted down on a blank page opposite his report.

There is a *Memo. of Relatives in Custom House* containing a long list of names of persons where more than one of a family were employed. For instance there were two brothers and their two brothers-in-law; a father and two sons; three brothers; two brothers and a step-father; two brothers and a son; a father, son and son-in-law.

While always generous and unbiased in his remarks, nevertheless, the Commissioner found that some officers were unfit for their positions. In one such instance he comments:

> I do not think he is fit to be a storeman. He keeps no book of receipts or delivery, and is not a man to be placed over others. I do not think that he gets drunk—at the same time I don't think he is quite sober. The result of the business would be very different with a good capable, active storeman. I do not suppose there is another storeman in Montreal who does not keep a diary.

In several instances the Commissioner stated that unnecessary books were being kept and he ordered them closed, remarking in one case:

> He is a good faithful officer, much attached to his book, and very unwilling to believe that his life has been lost keeping a useless book.

One officer he finds decidedly underworked and comments on the case as follows:

> This gentleman has a pretty easy time of it. He goes on duty at 9 a.m., and comes off at 10 or 11 o'clock—two hours not very arduous work. He has no instructions and keeps no books.

Tobacco has been grown in Canada since the early French colonial days. At that time tobacco smoking was general among the natives, but the white people did not acquire the habit quickly as the use of tobacco was frowned upon in the best circles. Due to public sentiment and governmental opposition some time passed before the farmers began to grow the plant. It was not until 1735 that the government gave any encouragement to tobacco growing. Times have changed since then and to-day the tobacco industry contributes materially to the agricultural economy of the Dominion. Materials used in the industry in 1934 had a value of $18,629,615, of which $14,164,681 was for raw leaf tobacco. All told, the industry consumed 36,100,480 pounds of raw leaf tobacco, of which 26,927,337 pounds with a cost value of $7,521,936 were of domestic origin. During the year under review there were 127 establishments engaged in the tobacco industry, representing a capital investment of $51,546,009 and providing employment for 8,150 workers. The value of production, less excise duties, is placed at $37,489,025.

Canada's unmanufactured tobacco imports during 1935 totalled 6,544,106 pounds, valued at $2,431,063, the principal countries of consignment being the United States 5,844,100 pounds, Cuba 273,026 pounds, Netherlands 214,515 pounds, the United Kingdom 97,637 pounds. Most of this tobacco, *i.e.*, 5,633,022 pounds, valued at $1,340,612, was grown in the United States. Other principal countries of origin, together with the quantity and value of unmanufactured tobacco exported to Canada directly or indirectly last year, were: Dutch East Indies 319,645 pounds, $685,231; Cuba 303,136 pounds, $163,050; Turkey 200,293 pounds, $108,400; Greece 49,145 pounds, $32,692; Syria 36,913 pounds, $100,104.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the twelve months of the fiscal year March, 1935 and March, 1936. (Decrease marked *).

Districts	1934-35	1935-36	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	329,667 29	426,893 36	97,226 07
Halifax........	957,892 86	1,206,481 00	248,588 14
Saint John.....	570,492 25	811,185 57	240,693 32
Quebec........	982,041 45	871,481 21	* 110,560 24
Montreal......	19,330,766 21	24,140,346 46	4,809,580 25
Ottawa........	6,303,462 40	5,321,426 01	* 982,036 39
Kingston......	164,342 84	181,292 39	16,949 55
Belleville......	388,645 55	403,609 18	14,963 63
Toronto.......	20,161,882 62	25,822,097 88	5,660,215 26
Hamilton.....	4,334,446 45	6,087,381 03	1,752,934 58
London.......	5,067,256 70	7,577,872 73	2,510,616 03
Fort William..	156,284 26	197,528 28	41,244 02
Winnipeg......	1,922,322 65	2,204,595 62	282,272 97
Regina........	197,250 61	208,219 38	10,968 77
Saskatoon.....	99,644 74	119,623 54	19,978 80
Calgary.......	903,789 29	1,199,065 85	295,276 56
Edmonton....	394,951 05	400,445 05	5,494 00
Vancouver....	4,526,253 79	5,512,408 35	986,154 56
Yukon........	16,672 50	17,849 94	1,177 44
Total.....	66,808,065 51	82,709,802 83	15,901,737 32

Comparative statement of net collections by districts received during the first month of the fiscal year April 1935 and April 1936. (Decrease marked *).

Districts	1935-36	1936-37	Increase or Decrease
$ cts.	$ cts.	$ cts.	$ cts.
Charlottetown	51,872 91	13,277 85	* 38,595 06
Halifax........	172,565 76	137,858 37	* 34,707 39
Saint John....	97,429 79	126,337 12	28,907 33
Quebec........	88,937 99	108,518 53	19,580 54
Montreal......	1,387,361 57	2,418,589 32	1,031,227 75
Ottawa........	381,993 50	854,860 80	472,867 30
Kingston......	35,671 01	36,576 49	905 48
Belleville......	42,138 84	54,739 23	12,600 39
Toronto.......	1,766,549 69	3,487,880 60	1,721,330 91
Hamilton......	513,352 06	763,276 40	249,924 34
London........	596,762 05	722,535 16	125,773 11
Fort William..	24,202 68	24,098 99	* 103 69
Winnipeg......	210,550 20	178,937 98	* 31,612 22
Regina........	40,561 49	29,315 28	* 11,246 21
Saskatoon.....	21,462 91	13,097 48	* 8,365 43
Calgary.......	81,071 87	53,808 58	* 27,263 29
Edmonton.....	46,465 53	36,152 77	* 10,312 76
Vancouver.....	228,709 15	305,060 80	76,351 65
Yukon.........	367 31	350 57	* 16 74
Total......	5,788,026 31	9,365,272 32	3,577,246 01

CERTAIN LEADING PORTS SHOW INCREASED COLLECTIONS

Details of Customs-Excise Business in Past Year

AT the close of each fiscal year it has been the practice to give summaries of Customs-Excise business transacted at some of the leading ports. The following details have been received by the *Editor* from Collectors, covering the past twelve months period.

ACTIVE AT HALIFAX

Shipping statistics for the port of Halifax, covering the years 1935-36 and 1934-35, were as follows:

Vessels cleared, foreign, 1,471 (1,456), registered tonnage 3,150,178 (3,647,309); vessels cleared, coastwise, 1,471 (1,445), registered tonnage 686.995 (655,120); vessels registered at the port 24 (9); vessels deducted from the port 9 (4); export entries 46,300 (49,036); passenger liners inwards 236 (289); passengers landed 8,255 (10,192); pieces of baggage received 17,401 (20,756); pieces of baggage forwarded 1,474 (1,315); pieces of baggage examined 15,927 (19,441); pilotage fees $83.507 ($91,457); steamship inspection fees $11,111 ($10,528); sick mariners' dues $32.339 ($34,042); signal service fees $1,097 ($1.105); fumigation of vessel fees $4,729 ($2,504); marine register fees $26 ($6).

The Customs House, Halifax, N.S.

Revenue collected from Customs duty and Excise taxes at the port of Halifax declined by $652,343 for the past fiscal year compared with 1934-35, receipts for the respective years totalling $3,112,948 and $3,765,291, according to statistics furnished by R. H. Pope, Collector. Collections in detail were: —Customs import duties $1,128,232 ($1,535,182), Excise taxes $1,747,148 ($2,013,046), Excise duties $231,081 ($210,973), sundry collections $6,488 ($6,090).

The foregoing totals include receipts taken at the Customs postal and express branches and baggage collections, which were as follows: postal $25.843 ($23,039), express $30,985 ($29,901), baggage $3,967 ($4,795).

Customs import duty entries for the past fiscal year numbered 20,909, an increase of 1,512; Excise tax entries 1,803, a decrease of 106; Excise duty entries 1,363, an increase of 119.

AT SAINT JOHN

Deep sea vessels entered at the port of Saint John, New Brunswick, including St. Martin's and Beaver Harbour, during the past fiscal year numbered 696, registered tonnage 1,552,832, cargo tonnage 365,777. This compares with a total of 677 deep sea vessels entered during 1934-35, registered tonnage 1,531,004, cargo tonnage 376,393. Vessels cleared outward for sea numbered 724, registered tonnage 1,569.387, cargo tonnage 961.320, compared with 700 vessels, registered tonnage 1,598.084, cargo tonnage 815,766. Vessels engaged in the Canadian coasting trade during the respective fiscal years totalled inwards 1,970 (2,014), registered tonnage 967,374 (919,849); outwards 1,967 (2,009), registered tonnage 934,317 (875,154).

Customs-Excise revenue collected during 1935-36 at Saint John amounted to $1,795,986 as against $2,411,042 collected in 1934-35, a drop of $615,056. Receipts in detail for the respective years were: Customs duty $1,357,330 ($1,966,828), Excise tax $359,932 ($366,583), Excise duty $74,403 ($73,378), sundry collections $4,321 ($4,254). Other revenue included the following: pilotage fund $50,605 ($49,083), steamship inspection fees $2,827 ($3,768), marine dues $15,818 ($15,011), fumigation charges $1,245 ($154).

Business transacted at the Customs express and postal branches during the periods under review was as follows: express—collections $24,422 ($25,058), packages received 4,661 (4,817), entries 609 (585); postal—collections $13,673 ($14,264), packages received 11,299 (12,238), entries 637 (644).

Increase at Montreal

Customs-Excise revenue collected at the port of Montreal, during the past fiscal year amounted to $79,803,384 compared with $79,794,409 collected during the year 1934-35, an increase of $8,975, according to a statement by Arthur Laing, Collector. A record of collections according to months shows November receipts the heaviest, totalling $8,113,873 with August coming second with $7,457,931.

Revenue collected at the Customs express branch totalled $1,817,900 as against $1,882,683 collected in the previous fiscal year, a drop of $64,783. Packages numbered 127,289, an increase of 9,428, entries 26,263, an increase of 2,223. At the Customs postal branch totals for the respective years were: collections $781,105 ($807,529); parcels received 280,340 (285,222); parcels delivered 274,563 (279,111); parcels unclaimed 5,780 (6,109), entries 21,495 (21,536).

Toronto Collections Up

Revenue received at the Customs-Excise port of Toronto in the past fiscal year totalled $47,098,576, and in the previous fiscal year $46,197,667, showing a net increase of $900,909, J. H. Bertram, Collector, states. Receipts in detail were: Customs duty $19,357,740, increase $128,854; Excise taxes $25,158,621, increase $843,752; Excise duty $2,553,153, decrease $74,608; sundry collections $29,062, increase $2,911.

Gains were made at nearly all points at the postal and express branches, as the following figures covering the year 1935-36, together with increase or decrease, show: postal branch—collections $807,935, increase $15,866; packages 344,711, increase 16,051; entries 28,731, increase 549; express branch—collections $2,250,324, decrease $53,989; packages 239,348, increase 627; entries 37,371, increase 1,704.

A view of a portion of the harbour at Montreal, with the towers of Notre Dame, and Mount Royal in the distance.

The Year at Quebec

Shipping transactions at the port of Quebec for the fiscal years 1935-36 and 1934-35, furnished by J. S. deBilly, Collector, give the following: foreign vessels arrived 411 (426), registered tonnage 1,965,985 (1,910,778); foreign vessels departed 449 (403), registered tonnage 1,822,943 (1,642,091); vessels arrived coastwise 2,495 (2,217), registered tonnage 2,136,576 (1,912,625); vessels departed coastwise 2,462 (2,270), registered tonnage 2,263,736 (2,250,059); coasting licences issued 111 (123); export entries 5,712 (4,613); in-transitu entries for export 329 (266).

Receipts from shipping transactions totalled $32,902 ($34,086), made up as follows: tonnage dues $17,975 ($16,824), steamship inspection fees $5,105 ($6.340), sick mariner's dues $9,778 ($10,012); fumigation fees $40 ($5); marine fees $4 ($5).

Foreign aircraft arrived numbered 11 (7), departed 13 (11); foreign aircraft arrived coastwise 11 (12), departed 10 (8).

Customs-Excise revenue amounted to $4,197,874 for the past fiscal year compared with $4,274,321 collected in 1934-35, a drop of $76,447. Receipts in detail were: import duty $809,087, decrease $85,458; sales tax on imports $182,453, decrease $24,835; Excise tax on imports $149,147, decrease $54,232; Excise tax domestic $1,308,912, decrease $56,682; Excise duty $1,743,878, increase $147,026; sundry collections $4,397, decrease $2.266.

Import duty entries totalled 20,612, increase 1,472; Excise tax 7,622, increase 218; Excise duty 2,815, decrease 72.

A net increase of $8,264 in collections was recorded at the Customs postal branch at Quebec for the past fiscal year, with corresponding increases in packages and entries handled. Totals for the respective years under review were: collections $43,741 ($35,478), packages received 46,195 (44,462), entries 2,363 (1,622). Collections at the express branch totalled $50,588 last year as against $54,683 collected in 1934-35, a drop of $4,095. Packages received numbered 8,410 compared with 7,547; entries 1,385 compared with 1,317.

Excise Revenue Increased

According to a statement compiled by R. Colvin, Collector, Excise tax revenue received at the port of Hamilton, Ontario, during 1935-36 increased by nearly half a million dollars, while all other Customs-Excise revenue declined, leaving a net increase for the port of $293,826 over 1934-35. Total collections for the respective years were: $11,778,311 and $11,484,485. Receipts in detail were as follows: Customs $3,905,879, decrease $16,401; Excise duty $3,469,646, decrease $185,828; Excise tax $4,400,160, increase $496,346; sundry collections $2,626, decrease $291.

Collections received at the Customs postal branch in the past fiscal year totalled $99,396, an increase of $9,927; parcels received 39,240, increase 2,864. At the express branch $210,864 was collected during the year, an increase of $27,603, while parcels handled numbered 26,097, an increase of 2,501.

Vessels inwards at Hamilton harbour in the respective years totalled 787 (769), outwards 787 (769).

Gain in Excise Tax Receipts

The port of Windsor, Ontario, collected $14,174,575 in Customs-Excise revenue in the past fiscal year, a net increase of $312,281 compared with 1934-35, according to figures furnished by A. H. Dalziel, Collector. This gain was due to Excise tax receipts which totalled $5,544,827, an increase of $705,084. Other revenue collected during the year was: import duties $7,915,384, decrease $269,346; Excise duties $684,200, decrease $124,483, sundry collections $30,164, increase $1,026.

Import entries passed in the respective years numbered 127,129 (120,153); Excise tax entries 5,269 (5,261), Excise duty entries 4,405 (3,453).

Business transacted at the Customs postal and express branches at Windsor during 1935-36 and 1934-35, was as follows: postal branch—collections $14,014 ($12,223), parcels handled 9,194 (8,221), entries 1,216 (1,265), manifests issued 230 (108), manifests received 34 (39); express branch—collections $35,425 ($36,307), packages handled 6,771 (6,018), entries 1,686 (1,589), manifests issued 250 (131), manifests received 77 (69).

Gain at Winnipeg

A comparative statement of Customs-Excise revenue collected at the port of Winnipeg during the fiscal years 1935-36 and 1934-35, furnished by A. M. Kennedy, Collector, shows a gain of $568,742, receipts for the respective years totalling $7,660,639 and

$7,091,897. Collections in detail for the past fiscal year were: Customs duty $3,276,054, increase $272,473; sales tax on imports $708,884, increase $64,465; Excise tax on imports $408,153, decrease $27,262; Excise tax, domestic, $2,441,724, increase $179,448; Excise duties $817,991, increase $81,263; sundry collections $7,832, decrease $1,644.

Further statistics covering the respective years were: import duty entries 63,959 (57,167), Excise tax entries 10,174 (9,796), Excise duty entries 4,261 (4,014), pieces of baggage handled at the C.N.R. baggage rooms 3,822 (3,721), number of manifests 1,372 (1,203), manifests received at the C.P.R. baggage rooms 875 (714).

A number of officers will probably move into the new federal building this summer, including staffs of the Long room, postal branch, Excise branch, Surveyor, Accountant and Collector.

The Customs express branch, Winnipeg, collected $244,375 in duty during the past fiscal year, an increase of $14,533, compared with 1934-35. In both years collections were heaviest in October, amounting to $25,156 ($23,924). Months showing second and third largest revenue were: March $23,973 ($23,154), and May $23,115 ($22,979).

Packages received numbered 50,464, increase 7,117; entries 7,469, increase 839. Revenue collected at the postal branch totalled $147,069, an increase of $3,485. Parcels received numbered 119,168, an increase of 2,865. The total number of entries received was 8,183.

Aeroplanes cleared inwards from the United States numbered 398 and outwards 397; passengers inwards 829, outwards 881; pieces of baggage, mail and express inwards 2,619, outwards 2,424.

Although severe weather prevailed last winter, during two weeks of which the thermometer never rose above 28 degrees below zero at the airfield, and often touched 40 or more below, the air mail never failed to carry out its schedule except on two or three occasions when the United States air mail at Fargo did not make connection in time to permit the north-bound plane to leave during daylight.

AT VICTORIA, B.C.

Foreign vessels inwards at the port of Victoria, B.C., during the past fiscal year numbered 2,417 as against 1,870 for the year 1934-35, an increase of 547. Foreign vessels outwards numbered 2,401 compared with 1,839, an increase of 562. Other totals for the respective years were as follows: vessels inwards coastwise 2,493 (3,046), outwards coastwise 2,513 (3,064), foreign aeroplanes inwards 162 (116), outwards 162 (116).

Customs-Excise revenue collected at Victoria last year amounted to $1,469,070 compared with $1,604,379, a drop of $135,309. Collections in detail for the respective years were: import duty $971,164 ($1,077,219), Excise tax $264,158 ($294,063), Excise duty $229,205 ($228,388), sundry collections $4,542 ($4,708).

At the Customs postal branch $56,990 was collected last year compared with $51,503 collected in 1934-35. Entries numbered 1,902 and 1,819. Collections at the express branch totalled $26,097 compared with $22,147; entries 559 compared with 578.

Further totals included the following: import entries 14,012 (13,012), Excise tax entries 2,179 (2,309), Excise duty entries 1,031 (968), manifests received 4,038 (3,734), manifests forwarded 2,140 (2,766), postal packages received 25,074 (24,999), postal manifests forwarded 1,023 (1,317).

G. A. Yardley, Collector, states that a large percentage of the crews employed on vessels arriving from foreign countries on the Pacific are oriental. This necessitates constant guarding to prevent the landing of narcotics. During the last few years narcotics have been found by port officers concealed in false bottoms of trunks, in sharpening stones carried by cooks and house boys, and even in statues of Buddha.

PAST YEAR AT VANCOUVER

Shipping returns for the port of Vancouver during the past fiscal year, furnished by N. J. DeGraves, Collector, show substantial gains over 1934-35. Foreign vessels inwards numbered 3,456 as against 2,674, an increase of 782. Foreign vessels outwards numbered 2,753 compared with 2,628, an increase of 125. Vessels entered coastwise totalled 12,967, compared with 11,860; vessels cleared coastwise 13,169, compared with 12,053.

Further statistics covering the respective years were: aircraft inwards 591 (308); outwards 588 (312); pieces of baggage carried by aircraft 2,141 (1,215); foreign automobiles inwards 178 (152), outwards 228 (279); Canadian automobiles inwards 95 (91), outwards 82 (76); freight manifests issued 25,459 (25,194); express manifests issued 1,074 (961); pieces of baggage received 95,044 (102,606); pieces of baggage examined and released 74,780 (78,184); pieces of baggage forwarded in bond 20,178 (24,362); baggage advice notes issued 2,954 (2,831); small collections $12,026 ($11,027).

Customs officers at Vancouver searching the baggage of Chinese passengers on arrival of a liner from the Orient.

Customs-Excise revenue collected at Vancouver during the past fiscal year amounted to $12,274,192 as against $12,273,374 collected during 1934-35,. a net increase of $818. Receipts in detail were: duty collected on imports $5,904,393, increase $166,776; sales tax on imports $1,240,971, increase $73,334; Excise tax on imports $751,170, decrease $220,052; Excise tax $3,721,586, decrease $47,172; Excise duty $631,044, increase $24,830; sundry collections $25,029, increase $3,103.

Import entries totalled 92,059, showing an increase of 9,347; Excise tax cash book entries 13,034, an increase of 478; Excise duty entries 3,841, an increase of 337.

Business transacted at the Customs express branch, Vancouver, during the past fiscal year resulted in a net gain in revenue of $19,649 over the previous fiscal year and an increase in entries of 751, as the following totals covering the respective years show: duty and taxes $223,978 ($204,329), entries 5,231 (4,480). Comparative figures covering business at the postal branch during 1935-36 and 1934-35 show a gain in revenue of $9,818, in the number of packages handled of 21,048, and in the number of entries of 1,661. Totals for the respective years were: collections $223,340 ($213,522), packages 140,610 (119,562), entries 9,788 (8,127).

* * NEWS AND COMMENT * *

Grand Forks, B.C.: Citizens of Grand Forks and guests to the number of sixty paid a striking tribute to W. J. Cook, Wednesday evening, when a complimentary banquet was tendered him at the Grand Forks hotel on the occasion of his retiring as Collector of Customs and Excise at this port, after being in the service here for 32 years. Arranged by friends generally, it was presided over by J. Grisdale, President of the Board of Trade. Secretary D. C. Manly read many letters and telegrams expressing regret at the senders not being able to attend the dinner, and conveying good wishes to Mr. Cook. They included messages from Frank M. Burns and J. C. Barton, Inspectors of Customs and Excise; F. W. Taylor, Inspector of Immigration; J. F. Powers of Seattle; F. J. Burde, Vice-President of the *Daily Province*; Jake Meyers, United States Customs official at Blaine. Speaking to the toast "The City of Grand Forks," Judge J. R. Brown referred to the occasion last summer when, at the celebration of the King's Jubilee, Mr. Cook was honoured by His late Majesty the King with the insignia as a member of the Order of the British Empire. This honour was accompanied by a congratulatory letter from the then Premier, Rt. Hon. R. B. Bennett. Mr. Cook was presented with a handsome club bag and a case of pipes.

Halifax: Vessels arriving and departing at the port of Halifax during the month of March, 1936, totalled 431, net registered tonnage 912,154. This compares with 429 vessels, net registered tonnage 1,038,650 arriving and departing during March, 1935. Vessels engaged in the trans-oceanic service inwards and outwards numbered 198 compared with 215, in the coastwise trade 233 compared with 214. Cargo tonnage handled during the respective months totalled inwards 106,541 (104,835), outwards 109,366 (123,877). Passengers landed and embarked numbered 2,244 as against 1,864 landed and embarked in March, 1935.

During the three months periods, January 1 to March 31, 1936 and 1935, shipping totals were as follows: vessels inwards and outwards 1,314 (1,276); cargo tonnage inwards 326,970 (361,274), outwards 320,670 (363,531); passengers landed and embarked 5,522 (4,757).

Fredericton, N.B.: Customs-Excise revenue collected at this port during the past fiscal year amounted to $427,845 as against $495,884 collected during 1934-35, a difference of $68,040. Collections in detail for the respective years were: Customs import duty $174,835 ($154,727), Customs sales tax $27,866 ($32,251), Customs Excise tax $11,987 ($21,378), Excise tax, domestic, $46,937 ($48,744), Excise duty $165,644 ($238,298), sundry collections $575 ($486).

Collections received at the Customs postal and express branches, included in the above figures, were: postal branch $2,685 ($2,443); express branch $3,172 ($3,375). Parcels received in the respective branches totalled 3,021 (2,492) and 1,506 (1,027).

Montreal: Four Customs-Excise officers are detailed for duty at Windsor Station, Montreal, from 7 a.m. to 11 p.m. every day including Sundays, and the work is divided into shifts. During the past fiscal year over 25,000 pieces of baggage were handled in addition to the express cars from the United States which were examined and checked. This checking of the express requires full time on the part of one officer. These officers look after the manifesting of express both C.P.R. and Railway Express agencies, as well as baggage coming in bond from the wharves during the summer.

A review of Customs-Excise business transacted at the Bonaventure Station, Montreal, in the fiscal year just ended included the following: pieces of baggage examined 11,148; revenue collected $6,034; baggage advice notes and transfer manifests received 13,937; baggage advice notes and transfer manifests issued 2,789; express manifests issued 798; goods forwarded to examining warehouse 84.

A statement of foreign grain in transit through the port of Montreal during the 1935 season gives the following: receipts by water 23,536,702 bushels, receipts by rail 220,140 bushels, reported and delivered 22,060,056 bushels.

Totals covering business transacted at the Customs express and postal branches, Montreal, during the months of March, 1936 and 1935. were: express—collections $183,192 ($183.799); packages delivered 13,068 (11,123), entries 3,152 (2,387): postal—collections $67.464 ($77,906), parcels received 27,495 (25,074). parcels cleared 27,052 (24,385), entries 2,112 (1,888).

Sherbrooke, P.Q.: At the port of Sherbrooke, Quebec, Customs-Excise revenue in the past fiscal year showed a net gain of $108.717, compared with 1934-35, collections for the respective years totalling $1,104,425 and $995.708. Receipts in detail were: import duty $382,529, increase $46,993; sales tax on imports $60,043. increase $20,070; Excise tax on imports $100,124. increase $11,528; Excise tax domestic $556,627, increase $28.405; Excise duty $4,864, increase $1,812; sundry collections $240, decrease $91.

An increase in revenue was shown in nine months out of the twelve. The heaviest collections were taken in June and September.

Collections at the Customs postal branch amounted to $11,755, a decrease of $805. At the express branch $24,269 was collected, an increase of $1.759.

Customs entries numbered 8,941, increase 1.091; Customs manifests received 4,697, increase 416; Excise tax entries 3.175, increase 112; Excise duty entries 103, increase 15.

Ottawa: The port of Ottawa collected $3.861.614 in Customs-Excise revenue during the past fiscal year. This compares with $3.786.637 received in 1934-35. an increase of $74.977. Import duty receipts totalled $951.686. increase $14,400; sales tax on imports $142.274, increase $3,180; Excise tax on imports $126,344, decrease $21.578; Excise taxes $2.199.820, increase $82,600; Excise duty $432.623. decrease $1,637; sundry collections $8.867. decrease $1.988.

Postal branch collections amounted to $52,061 as against $50.735 collected in 1934-35, increase $1,326, while express branch collections totalled $132,428. a decrease of $16,402.

Toronto: Comparative figures covering business transacted at the Customs express and postal branches, Toronto, during the months of March, 1936 and 1935, were as follows: express branch—collections $196,043 ($211,590), packages received 18,087 (15,320), entries 3,455 (3,241): postal branch—collections $60,862 ($66,853), packages received 32,047 (30,079), packages delivered 28,490 (27,527), entries 2,625 (2,611).

Six aeroplanes reported inwards at the Leaside Customs Air Harbour during March and four reported outwards. Ten passengers were carried during the month.

Walkerville: While domestic Excise tax receipts at the busy outport of Walkerville, Ontario, made substantial gains during the past fiscal year, compared with 1934-35, other Customs-Excise revenue declined, resulting in a net decrease of $303.856. Totals for the respective years were $8,537,425 and $8,841,281, made up as follows: import duties and taxes $6,012.401 ($6,453,131), domestic Excise tax $1.974,705 ($1.672,941), Excise duties $550,318 ($715,209).

Postal collections amounted to $3,274, an increase of $752, while postal packages received numbered 3,726, a decrease of 52. Collections at the express branch totalled $4,472, increase $427, packages received 3,831, decrease 427.

Further statistics covering business transacted at Walkerville during the past fiscal year were: freight manifests received 6,543, freight manifests forwarded 1,582, express manifests received 1,394, express manifests forwarded 66, import entries 72,779, export entries 4,570.

London, Ont.: Business handled at the Customs-Excise port of London, Ontario, during the past fiscal year showed gains at nearly all points compared with 1934-35. Revenue for the year just ended amounted to $3,664,073, an increase of $365,308. This total was made up as follows: Customs collections $1,248,962, increase $1,159; Excise taxes $1,393,413, increase $72,182; Excise duties $1,021,698, increase $291,968. Collections at the Customs postal branch last year increased, while at the express branch there was a slight drop. At both branches there was an increase in the number of parcels handled.

QUESTION BOX AND LETTER BAG

Lost and Found

The *Editor* has received the following letter from W. R. Bannerman, Collector at Brockville, Ontario:—

As the staff of this port benefits greatly from information contained in each issue of the National Revenue Review, I am forwarding the attached letter with the hope it may be considered of sufficient interest to warrant space.

F. C. Shotter, the officer mentioned, found the money (a ten dollar bill) blowing about the ferry enclosure where incoming traffic is examined. He placed the money in the office safe and notified other officers on duty to return the amount to the owner if called for.

I may add that every officer under the survey of this port, under like circumstances, would have treated the matter in a similar way; nevertheless it gives me pleasure to report this evidence of thoughtfulness.

Editor's Note.—The letter enclosed by Mr. Bannerman was from a resident of Syracuse, New York, and read in part:—

It is my pleasure to congratulate the officers of Customs at Brockville upon their merits and honesty. A short time ago I entered Canada by way of Brockville. While in Brockville I lost a small sum of money. My last resort was to go back to the Customs where I had entered, to make enquiry. It was my good fortune to learn it was found there, and the money was promptly returned to me.

Gateway To The Lakes

J. E. Caron of the Montreal staff writes:—

There is a wooden building situated between a railway track and the bank of the Lachine Canal which is operated by the Customs-Excise division, but which is known by most of the lake shippers and operators as "Canal Customs Lock No. 2." This is the gateway to the Upper Lakes.

The staff consists of three officers whose duties are entering and clearing vessels, remanifesting of bonded goods, collecting revenue due the Department, and seeing that vessels and crew are operating within the law of the Department.

For seven months of the navigable season of the year it is one of the busiest spots on the waterfront and the number of vessels entering and clearing during the last season is as follows: vessels 6,494, net tonnage 4,992,260.

The district under the supervision of this office covers the extreme western division of the harbour and the entire Lachine Canal, roughly eight miles. The most popular commodities shipped through to the Upper Lakes are coal, wood pulp and the package freight transhipped from ocean vessels, also fuel oil and gasoline.

Information Wanted

The *Editor* has received a letter from Alphonse Cauchon, Customs-Excise Examiner at Lake Megantic, Quebec, asking for certain information regarding the early history of that port. Mr. Cauchon states he is preparing a pamphlet on the early history of the Customs service at Lake Megantic and outports thereunder. Perhaps some officer at present in the service, or retired, may be able to answer the points raised, which are as follows:—

The date of the opening of the outport of Agnes, of which the name was changed to Lake Megantic in July, 1898.

The date of the appointment of the first officer in charge of the outport of Agnes, and his name. It is believed that this was A. B. Gendreau. The name of his assistant, and the length of his service. Mr. Cauchon thinks that this officer was named Graham. He would like to know where Mr. Graham was transferred after leaving Lake Megantic about 1898.

On what date was Alphonse Cauchon transferred from the outport of Hereford, now Comin's Mills, to the outport of Agnes, or Lake Megantic?

JUST AMONG OURSELVES

APRIL-MAY

ADDITIONS

Nova Scotia

Halifax: H. V. Publicover, Clerk, Grade 1.

British Columbia

Victoria (Quatsino): B. T. Dane, Sub-Collector of Customs and Excise (L.S.)

Administrative

M. M. Arkell, Stenographer, Grade 1.
O. E. V. DeRun, Clerk, Grade 1.
L. B. Dostaler, Office Appliance Operator, Grade 2.
Jeannette Patenaude, Office Appliance Operator, Grade 2.
P. I. Woodburn, Office Appliance Operator, Grade 2.

Audit

Montreal: Marcel Marcotte, Office Boy.
Vancouver: S. B. Barron, Excise Tax Auditor.

DEDUCTIONS

Nova Scotia

Halifax: T. J. Healy, Customs Excise Examiner (Superannuated).
Lunenburg: S. E. Mack, Collector of Customs & Excise, Gr. 1 (Registrar of Shipping), (Superannuated).

Quebec

Montreal: E. B. MacDonald, Assistant Customs Appraiser (services terminated due to being permanently incapacitated on account of ill health).
Quebec: Ulric Pageot, Computing Clerk (Superannuated).
Saint Johns: C. Z. Gilmore, Assistant Customs Appraiser (Superannuated).

Ontario

Gananoque (Rockport): J. F. Fitzsimmons, Sub-Collector of Customs and Excise (L.S.) (Superannuated).
Niagara Falls: H. S. O'Melia, Customs Excise Enforcement Officer (Retired).
Port Hope: R. E. Southby, Collector of Customs and Excise, Grade 1 Port (Superannuated).
Sarnia (Petrolia): C. J. Collins, Sub-Collector of Customs & Exice, Grade 1 O/P. (Superannuated).
Sault Ste. Marie: B. J. Rothwell, Senior Customs Excise Examiner (Retired).

Saskatchewan

Prince Albert: R. J. Jones, Customs Excise Clerk (Superannuated).

British Columbia

Vancouver: Joseph Meagher, Customs Excise Examiner (Deceased).
Victoria: K. E. Donogh, Special Customs Examiner (Female) (Superannuated).

Administrative

E. A. Proulx, Clerk, Grade 3 (Superannuated).

Inspection

Calgary: E. L. Peters, Stenographer, Grade 2 (Resigned).

PROMOTIONS

Nova Scotia

Halifax: J. W. Brush, from Customs Excise Clerk to Cashier and Computing Clerk; L. H. Goodyer, from Customs Truckman to Customs Excise Examiner; E. H. Targett, from Customs Excise Clerk (Relieving), to Cashier and Computing Clerk.

New Brunswick

Saint John: I. D. Cameron, from Customs Excise Examiner to Express and Postal Computing Clerk.

Quebec

Montreal: P. T. Cragan, from Computing Clerk to Assistant Customs Appraiser; J. H. C. Longtin, from Head Clerk to Chief Customs Excise Clerk, Grade 8 Port; C. H. Losey, from Customs Excise Examiner to Senior Customs Excise Examiner.

Ontario

Ingersoll: J. J. McArthur, from Customs Excise Examiner to Collector of Customs and Excise, Grade 2 Port.
London: N. L. McKellar, from Express and Postal Computing Clerk to Cashier and Computing Clerk.
Toronto: W. Gordon, from Clerk, Grade 1, to Customs Excise Examiner.

Saskatchewan

Saskatoon: J. A. Adam, from Senior Customs Excise Clerk to Collector of Customs and Excise, Grade 3 Port.

British Columbia

Vancouver: J. H. McClean, from Express and Postal Computing Clerk to Customs Express and Postal Cashier; J. A. Smiley, from Customs Excise Examiner to Senior Customs Excise Clerk.

Administrative

J. H. Duncan, from Clerk, Grade 2 to Clerk, Grade 3.

D. A. Holmes, from Clerk, Grade 1 to Clerk, Grade 2.

Mabel Kenny, from Stenographer, Grade 3 to Clerk, Grade 4.

R. L. Sparham, from Typist, Grade 1 to Clerk, Grade 2.

Audit

Quebec: J. C. Comtois, from Customs Excise Examiner to Cashier and Computing Clerk.

PROMOTIONS AND TRANSFERS

Nova Scotia

J. S. Holland, from Sub-Collector of Customs and Excise (L.S.) Kentville (Aylesford Station), to Customs Excise Clerk, Halifax.

Quebec

J. W. A. Simard from Sub-Collector of Customs and Excise (L.S.) Quebec (Armstrong), to Computing Clerk, Quebec.

Ontario

Peter Campbell, from Special Exciseman, Grade 2, Toronto, to Special Exciseman, Grade 3, Amherstburg.

British Columbia

O. E. S. McNames, from Special Exciseman, Grade 1, Vancouver, to Special Exciseman, Grade 2, New Westminster.

TRANSFERS

Quebec

Rene Lepage, from Customs Excise Examiner, Quebec (Levis), to Customs Excise Examiner, Quebec.

M. R. Murphy, from Sub-Collector of Customs and Excise, Grade 1 O/P., Paspebiac (Chandler), to Customs Excise Examiner, Rimouski.

Ontario

W. M. Evans, from Sub-Collector of Customs and Excise, Grade 1 O/P., Cornwall (Aultsville), to Customs Excise Examiner, Cornwall.

J. G. Caldwell, from Customs Excise Examiner, Belleville, to Customs Excise Examiner, Grade 1 O/P., Fort Frances (Rainy River).

G. A. Moon, from Customs Excise Examiner, Grade 1 O/P., Fort Frances (Rainy River), to Customs Excise Examiner, Belleville.

British Columbia

W. H. Thornton, from Special Exciseman, Grade 2, New Westminster, to Special Exciseman, Grade 2, Vancouver.

EXPORT OF NEWSPRINT IN 1935

Canada's export of newsprint in 1935, amounting to 51,499,744 cwt., was an all time record, the next largest year being 1929 when the export was 50,309,896 cwt. The value in 1935 was $87,924,251, but the lesser amount in 1929 was valued at $148,865,648. If the quantity exported in 1935 were revalued at the average export price in 1929 it would amount to $152,439,242, or $64,514,991 more than the declared value in 1935. The following were the exports of Canadian newsprint paper during the past nine years:

Calendar year 1926—34,639,718 cwt., $114,090,595; calendar year 1927—37,637,308 cwt., $123,222,094; calendar year 1928— 44,131,754 cwt., $141,103,527; calendar year 1929—50,309,896 cwt., $148,865,648; calendar year 1930—46,620,192 cwt., $133,280,932; calendar year 1931—40,164,815 cwt., $107,233,112; calendar year 1932—35,535,275 cwt., $82,966,199; calendar year 1933—36,762,098 cwt., $69,200,515; calendar year 1934—47,992,470 cwt., $82,078,659; calendar year 1935—51,499,744 cwt., $87,924,251.

Glancing over the early records of the pulp and paper industry in this country the *Editor* finds that paper was first manufactured in Canada about one hundred and thirty years ago. Those were the days before wood pulp in the production of paper was thought of and the raw materials used were rags, straw, esparto grass, cotton waste, etc. The first paper mill was built at St. Andrews in Quebec (then Lower Canada) in 1803 by United States citizens who obtained concessions from the seigneurs. Ten years later a mill was opened in Upper Canada at Crook's Hollow, now Greensville near Hamilton, and is still in operation. In 1819 Nova Scotia established a mill, the first in the Maritimes, at Bedford Basin near Halifax.

What was probably the first wood grinder in America was installed at Valleyfield, Quebec, in 1866 by Alexander Buntin, and the manufacture of wood pulp by the mechanical process was begun. In this same year, also, the first chemical wood pulp mill in Canada was built at Windsor Mills in Quebec.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF APRIL, 1935 AND 1936

——	1935	1936	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	6,328,718 35	6,162,313 48		
Less Refunds and Drawbacks	730,248 50	776,169 09		
Net	5,598,469 85	5,386,144 39	....	212,325 46
EXCISE TAXES	3,920,598 78	4,274,429 33		
Less Refunds and Drawbacks	208,672 14	290,232 33		
Net	3,711,926 64	3,984,197 00	272,270 36	....
EXCISE DUTIES	3,060,568 61	3,247,424 96		
Less Refunds and Drawbacks	41,110 68	23,940 83		
Net	3,019,457 93	3,223,484 13	204,026 20	....
SUNDRY COLLECTIONS	64,538 54	54,621 70		
Less Refunds and Drawbacks	5,624 15	134 79		
Net	58,914 39	54,486 91	....	4,427 48
Net Totals	12,388,768 81	12,648,312 43	476,296 56	216,752 94
Net Increase	....	....	259,543 62	....

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF APRIL, 1935 AND APRIL, 1936

——	1935–36	1936–37	Decrease	Increase
Net Collections	5,788,026 31	9,365,272 32	....	3,577,246 01

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF APRIL, 1935 AND 1936

—	April, 1935		April, 1936	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	47,313,862	....	57,422,847
Total Exports (Foreign Produce)	....	720,975	....	540,346
Principal items of Export—				
Wheat ..... Bush.	5,027,403	4,287,885	6,572,364	5,089,477
Wheat flour ..... Brls.	276,907	1,051,320	281,162	1,137,403
Fish ..... Cwt.	135,050	1,020,431	108,793	921,785
Furs ..... $	....	623,079	....	754,399
Meats ..... Cwt.	105,312	1,561,181	115,743	1,843,245
Cheese ..... Cwt.	2,485	39,696	5,057	71,268
Planks and boards ..... M. ft.	63,866	1,198,618	107,949	2,165,157
Wood pulp ..... Cwt.	769,029	1,668,959	884,379	1,959,367
Newsprint ..... Cwt.	3,178,470	5,367,073	3,857,876	6,653,093
Automobiles and parts ... $	....	3,064,539	....	1,514,899
Copper, partially manufactured ..... Cwt.	162,943	1,001,321	296,959	2,534,101
Nickel, unmanufactured. $	....	2,724,349	....	3,001,063
Imports entered for consumption —Free goods	....	13,953,523	....	17,317,685
Imports entered for consumption —Dutiable goods	....	22,683,179	....	25,002,349
Total imports entered for consumption	....	36,636,702	....	42,320,032

The National Revenue Review

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CANADA'S REVENUE AND TRADE
Tables to the end of May

EXCISE DIVISION NOTES, INCOME TAX COLLECTIONS, DEPARTMENTAL RULINGS, NEWS AND COMMENT, STAFF CHANGES, LETTER BAG

June, 1936

Vol. IX No. 9

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. IX OTTAWA, JUNE 1936 No. 9

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

The Passing Years

TWENTY years ago, in June 1916, the Department of Customs moved from its old quarters in the West Block, to its new home in the Connaught Building. The passing years have brought many changes to the Department itself and to the staff. The old Department of Customs later became the Department of Customs and Excise under one Minister. In 1927 it changed its name to Department of National Revenue, with its three divisions of Customs, Excise, and Income Tax. When the move was made to the Connaught Building, Dr. J. D. Reid was Minister of Customs, and John McDougald, Commissioner. Following Dr. Reid, the Ministers were A. L. Sifton, Martin Burrell, R. W. Wigmore, J. B. M. Baxter, Jacques Bureau, G. H. Boivin, H. H. Stevens, W. D. Euler (who was the first Minister of National Revenue), E. B. Ryckman, R. C. Matthews, J. E. Lawson, and the present Minister, Mr. Ilsley. On the

This is the Connaught Building, to which the Department moved twenty years ago.

death of Mr. McDougald, in 1919, R. R. Farrow became Deputy Minister of Customs and Excise. On the formation of the Department of National Revenue R. W. Breadner became Commissioner of Customs, and G. W. Taylor, Commissioner of Excise. Mr. Taylor was succeeded in 1932 by H. D. Scully, the present Commissioner of Customs, and on January 1, 1934, David Sim became Commissioner of Excise.

Of the Customs staff which came over to the Connaught Building in 1916 some are still in the service of the Department, but many old and friendly figures have gone. With the exception of Mr. Blair, now Assistant Commissioner of Customs, and the *Editor* of the Review, who was then Private Secretary to the Minister, none of the then branch heads of the old Customs Department of 1916 are now at headquarters. The ever rolling stream of Time continues to bear all its sons away.

Value of the Tourist Traffic

THE total expenditure in Canada of tourists from other countries in 1935 is estimated at approximately $202,314,000 compared with $129,974,000 in 1934, $212,448,000 in 1932, $279,238,000 in 1930 and $309,379,000 in 1929, the record year.

The expenditure by tourists from overseas countries was estimated at $10,117,000 in 1935 compared with $9,455,000 in 1934. Expenditures by tourists from the United States by rail and steamer were $60,391,000 as against $34,260,000 in the previous year.

The large expenditure is believed to be by people entering Canada from the United States by automobile, the amount in 1935 being placed at $131,806,000, compared with $86,259,000 in 1934. In view of the importance of this traffic the United States Department of Commerce and the Dominion Bureau of Statistics have collaborated since 1928 in efforts to obtain reasonably exact figures of the expenditures involved. Questionnaires were sent out and the data taken from the returned questionnaires were compiled by these two government departments and the resulting information exchanged.

The expenditure per car of United States motorists in Canada on sixty day permits in 1935 averaged $96 as compared with $72 in the previous year. There was also an increase in the average length of stay. Generally higher tourist outlays however resulted from improved economic conditions, some expansion of income, and a more optimistic attitude on the part of tourists.

Expenditures of Canada tourists in other countries in 1935 are estimated at $79,399,000 as against $53,658,000 in 1934. Expenditures by tourists to overseas countries are placed at $16,503,000 compared with $14,272,000 and by tourists to United States via rail and steamer $22,930,000 compared with $13,988,000. Automobile tourists to the United States are believed to have spent $39,966,000 in 1935 as against $25,398,000 in 1934.

The favourable balance accruing to Canada on tourist trade account in 1935 is estimated at $122,915,000, an increase over the previous year of around $40,000,000, but a decline of approximately 65 millions from the peak year 1929.

Instructions to Collectors

COLLECTORS and other officers of the Customs-Excise Service are reminded that it is contrary to the regulations for them to give interviews to the Press respecting any phase of Customs administration. It is thought well to draw attention to this as it is not unlikely that officers of the Service will be approached by representatives of newspapers and others desirous of obtaining information or expressions of opinion as to the effect of the institution of the One hundred dollar exemption for returning residents of Canada.

Departmental Rulings

Wallace new design all steel construction hydraulic tube bending machine. Twenty per cent ad valorem. Ex. item 427, under the Canada-United States Trade Agreement.

Baker-Perkins steam heated Conche machine, designed for the emulsification of chocolate. Twenty per cent ad valorem, Ex. item 427, under the Canada-United States Trade Agreement.

Baker-Perkins automatic continuous batch feeder, designed for feeding all kinds of candy to different types of machines for further processing. Twenty per cent ad valorem, Ex. item 427, under the Canada-United States Trade Agreement.

Baker-Perkins seamless drop forming machine, for shaping hard candy, cough drops or tablets. Twenty per cent ad valorem, Ex. item 427, under the Canada-United States Trade Agreement.

Barco gasoline hammer, per illustration, operated by a built-in gasoline engine. Twenty per cent ad valorem, Ex. item 427, under the Canada-United States Trade Agreement.

Klages double edge glass grinding and polishing machine. Twenty per cent ad valorem, Ex. item 427, under the Canada-United States Trade Agreement.

Madison-Kipp automatic die casting machines, Models 4 and 5, per illustrations. Twenty per cent ad valorem, Ex. item 427, under the Canada-United States Trade Agreement.

Electric cloth cutting machine, operated by built-in electric motor. Twenty per cent ad valorem, Ex. item 427, under the Canada-United States Trade Agreement.

Automatic pleating machine, per illustration, power-operated. Twenty per cent ad valorem, Ex. item 427, under the Canada-United States Trade Agreement. Electric motor for operating same. Thirty per cent ad valorem, tariff item 455g, under the Canada-United States Trade Agreement.

Halliwell electric hair dryers, per illustration, are of a class or kind made in Canada. Twenty-five per cent ad valorem, tariff item 427, under the Canada-United States Trade Agreement.

Changes in List of Customs-Excise Ports

Blenheim, Ont., Ridgetown, Ont., preventive stations under the survey of the port of Chatham, Ontario, closed as from 1st July, 1936.

Port Lambton, Ont., Sombra, Ont., references as to manifesting stations should be deleted; these points to be continued, however, as preventive stations.

A Tariff of Long Ago

AN old Customs tariff in sheet form and arranged alphabetically was received by the *Editor* recently. It was printed in 1870 and was "Compiled from official sources by James Barry, of H.M. Customs, port of Montreal."

This old sheet tariff, the first of its kind to be received, includes some items which are in the present day lists. Odd and unfamiliar items found in earlier tariffs have been dropped, such as hair frizettes, wood clogs, false collars, cravat stiffeners, macassar oil, antimacassars, crinoline, hoops for skirts, bustles, daggers, dirks, stilettos and sword-blades for canes.

No ad valorem duty is over fifteen per cent, except in the case of wines, although several items, such as certain alcoholic liquors are rated at $1.20 per gallon plus 15 per cent. It is provided also that "All goods not hereinbefore enumerated are subject to 15 per cent duty," also that "an addition of 5 per cent on the duties imposed by the Act is made on all goods paying ad valorem as well as specific duties."

Excise duties are imposed on spirits, malt, snuff, tobacco, petroleum and coal oil, also on any fermented beverage made in imitation of beer or malt liquor and brewed in whole or in part from any other substance than malt. Brandy, whisky, rum and gin are rated at 80 cents a gallon, while bitters containing spirits, fruits preserved in spirits, perfumed spirits and proprietary medicine mixed with spirits or strong waters are rated at $1.20 per gallon. Wines, evidently of the home-made variety, are listed as follows: Wines of all kinds, including ginger, orange, lemon, gooseberry, strawberry, raspberry, elder and currant wines—25 per cent; 10 cents per gallon. Manufactured tobacco (excepting cigars), snuff and snuff flour pay a duty of 12 per cent and 20 cents a pound. Cigars are rated at 45 cents per pound. Opium is listed at 15 per cent.

An interesting feature of the old tariff is that provision was made for export duty. Two dollars was collected on every 1,000 feet, board measure, of oak logs exported from Canada; one dollar on every 1,000 feet of spruce or pine, and one dollar on each cord of shingle bolts and stove bolts.

Traffic Through Canals

THE Welland Ship Canal opened on April 17, three days later than in 1935, and the freight using the canal decreased from 484,481 tons to 94,691. The St. Lawrence Canals opened on the same date, as against April 10 last year, but despite this difference of seven days the total traffic was heavier than in 1935 by 30,308, increasing from 157,119 to 187,427 tons. The Canadian canal at Sault Ste. Marie opened for navigation on April 28 and the United States canal on April 29, whereas last year the United States canal was opened on April 16 and the Canadian canal on May 2.

Export of Wheat and Flour

THE export of wheat in April was the largest April sale for several years. The quantity was 6,572,364 bushels valued at $5,089,477 on an average export price of 77·4 cents per bushel. A year ago the export was 5,027,403 bushels at $4,287,885, the average price being 85·3 cents. In 1934 the export was 3,568,090 bushels at $2,390,389, the average price being 67 cents and in 1933 it was 4,460,214 bushels at $2,315,239, the average price being 51·9 cents. Thus the value of the export of wheat in April was more than double that of April 1933 and 1934 but the average price this year was considerably lower than a year ago.

The export of wheat flour in April was 281,162 barrels valued at $1,137,403, on an average export price of $4.04 per barrel, as against 276,907 barrels at $1,051,320 a year ago, the average price being $3.79. The export is somewhat lower, however, than in April 1934 when the amount was 340,621 barrels at $1,147,681, the average price being $3.37.

Export of Gold

THE April export of gold bullion, other than monetary, amounted to $11,624,000 compared with $9,738,000 in April 1935. The amount to the United States States was $10,789,000 and to the United Kingdom $835,000. The raw gold export was valued at $260,711 as against $124,959 last year, all of it, with the exception of $3,850 to Belgium, went to the United States.

Production of gold during March last advanced to 299,102 ounces from the February output of 266,422 ounces and the March, 1935, figure of 249,479. The output during the first quarter of 1936 totalled 843,078 ounces, a gain of 17·5 per cent over the same period of 1935. Production follows for March, with the figures for the same month last year in brackets: Ontario 196,678 (174,096); Quebec 54,953 (34,415); British Columbia 32,610 (28,019); Manitoba and Saskatchewan 13,773 (12,266); Nova Scotia 783 (482).

Regulation Established

THE Minister of National Revenue has established the following regulation under authority of Section 99 of the Special War Revenue Act:—

Effective May 2, 1936, the regulation under "Computation of Tax, Licensed Manufacturers" in the Consolidated Sales Tax Regulations, dated January 1, 1935, will be applicable to the goods enumerated in Sections 2 and 3 of Schedule 1 of the Act.

A Story of Rubber

RUBBER products figure largely in Canadian exports. During the past fiscal year such exports were valued at $12,901,281. About one half of these consisted of pneumatic tire casings shipped to over 70 countries the principal of which were British South Africa and New Zealand. Rubber boots and shoes exported were valued at $2,480,596, while canvas shoes with rubber soles were valued at $1,205,264. Nearly five million pairs of these canvas and rubber boots and shoes were exported from Canada last year.

Rubber imports consisted principally of crude caoutchouc and amounted last year to $9,400,819. Of this total crude caoutchouc imports alone totalled $6,723,350, coming largely from the Straits Settlements.

A few facts relating to the production and manufacture of rubber may be of interest to readers of the REVIEW. Rubber is obtained from a milky liquid known as latex which is obtained from the roots, stem, branches, leaves and fruit of a wide variety of trees growing for the most part in the tropics. Latex has the appearance of cow's milk. This rubber milk contains from 30 to 40 per cent of solid matter, small globules of rubber, visible only under a microscope. After suitable treatment these globules unite and float as a soft, doughy mass called coagulum which can be easily rolled to a sheet or other convenient form. On drying the coagulum loses its doughy character and becomes the firm, elastic solid known as raw or crude rubber.

Hard, fine Para, the highest grade rubber on the market, comes chiefly from Hevea trees native to the Amazon valley. However, in spite of large natural resources, the demand for Para rubber is far in excess of the quantity which the Amazon can supply. Plantations, therefore, were started in several tropical countries, notably Malaya, the Dutch East Indies and Ceylon. Smaller amounts are obtained also from India, Sarawak, Borneo, French Indo-China, Siam and various parts of Africa.

The demand for plantation rubber increased with the growing production of automobiles, the output jumping in the course of a few years from 11,000 tons to 567,000 tons, and the price fluctuating between three dollars a pound and fifteen cents a pound.

The production of plantation rubber, which is comparable to the best wild rubber and is put on the market in a clean, dry condition, has greatly increased, while that of wild rubber has declined, until a few years ago it constituted only about six per cent of that produced on plantations. The two most important forms of plantation rubber are sheet and crepe. Sheet is generally dark brown in colour because it is dried in smoke, while crepe is a straw colour and is dried in air.

Rubber in its crude state is of comparatively little use. However, with the discovery of hot vulcanization in 1839 rubber became a valuable commercial product, durable, highly resistant to extremes of heat and cold, to chemical action, etc. A second important discovery that further enhanced its value was the method of compounding—the blending with crude rubber of various mineral powders, oils, waxes, tars, asphalts, fibres, etc., to secure in the finished goods special properties. A third great development was the art of combining rubber compositions with other structural materials such as textile fabrics, metals, concrete, wood, glass or asbestos. From this latter development came the modern pneumatic tire casing.

One of the far-reaching discoveries was the method of making waterproof clothing or mackintoshes. This process was patented in 1823 by Charles Mackintosh of Glasgow, Scotland.

Imports of Tea and Coffee

TEA imports during March last amounted to 4,345,671 pounds valued at $971,716 compared with 2,886,305 at $626,421 in March last year. There were 4,021,277 pounds of black and 324,394 of green tea imported in the latest month. The amount of black tea of India was 2,605,062 pounds, of Ceylon 1,311,853, and of China 40,625. Total imports of tea during the fiscal year ended March amounted to 37,148,787 pounds compared with 30,370,010.

There were 3,431,540 pounds of green coffee imported during March as compared with 3,000,635 in March 1935, the values being $300,675 and $310,470, respectively. The leading countries of origin were: British East Africa 848,377 pounds, Jamaica 745,296, Brazil 632,984, Colombia 604,149, United Kingdom 179,466, Mexico 128,226, Hawaii 65,500, Trinidad and Tobago 55,800, Costa Rica 50,708, Guatemala 34,742. Total imports of coffee and chicory during the fiscal year ending with March amounted to 36,795,544 pounds of the value of $3,573,157, compared with 33,349,420 at $3,822,952 in the previous fiscal year.

Canada's Leading Markets

CANADA'S 15 leading markets during the fiscal year 1935-36 were as follows: United Kingdom $318,957,298, United States $279,487,072, Australia $23,974,094, Japan $14,844,137, British South Africa $13,502,138, Belgium $11,061,409, New Zealand $10,221,205, Netherlands $9,445,227, British West Indies $7,947,304, France $7,648,440, Newfoundland $6,902,882, Norway $4,576,786, Germany $4,559,594, China $4,555,726, British India $3,133,869.

Canada's 15 leading markets in 1934-35 were as follows: United Kingdom $274,182,737, United States $224,697,923, Australia $18,081,847, Japan $16,935,869, British South Africa $12,127,704, Belgium $11,780,088, Netherlands $10,071,978, France $9,842,294, British West Indies $7,364,664, New Zealand $7,344,785, Newfoundland $6,468,918, Norway $4,788,736, Germany $4,474,158, China $4,461,465, Irish Free State $4,120,524.

Revised figures show Canada's domestic exports in the fiscal year 1935-36 aggregated $765,615,563 compared with $659,899,794 in the previous fiscal year. Exports to Empire countries totalled $396,711,979 compared with $341,496,978 and exports to foreign countries were $368,903,584 compared with $318,403,016.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the two months of the fiscal year May, 1935 and May, 1936. (Decrease marked *).

Districts	1935-36	1936-37	Increase or Decrease	Districts	1935-36	1936-37	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	129,300 76	86,600 85	* 42,699 91				
Halifax	765,675 65	824,034 15	58,358 50	Fort William	94,179 93	129,634 13	35,454 20
Saint John	488,599 44	592,129 30	103,529 86	Winnipeg	1,264,728 46	1,353,991 60	89,263 14
Quebec	653,467 53	770,470 55	117,003 02	Regina	122,493 21	143,440 88	20,947 67
Montreal	15,623,841 03	16,860,636 91	1,236,795 88	Saskatoon	72,081 45	79,151 87	7,070 42
Ottawa	2,434,101 96	3,343,576 48	909,474 52	Calgary	633,288 58	730,127 59	96,839 01
Kingston	131,390 55	135,297 33	3,906 78	Edmonton	212,889 93	251,393 11	38,503 18
Belleville	345,387 65	362,906 15	17,518 50	Vancouver	2,763,531 28	3,604,446 05	840,914 77
Toronto	15,698,618 58	20,483,646 35	4,785,027 77	Yukon	11,723 47	13,720 67	1,997 20
Hamilton	3,908,569 90	3,761,597 62	* 146,972 28				
London	5,450,990 68	6,160,925 00	709,934 32	Total	50,804,860 04	59,687,726 59	8,882,866 55

HERE AND THERE

A passenger landed at the Vancouver city airport recently from a Canadian Airways plane, and was surprised when confronted by Customs officials. Why should he have to go through the Customs simply when moving from one part of the States to another? he asked.

"But you are not in the United States now," he was informed.

"What!" he exclaimed. "Then, where am I?"

"In Vancouver, British Columbia."

"British Columbia! But it's Vancouver, Washington. I wanted to go to."

Explanations made, the visitor boarded the next plane back to Seattle.

The exodus of Canadian automobile tourists over the Peace Bridge connecting Fort Erie and Buffalo, N.Y., during the Victoria Day week-end, May 23-25, was heavy. The Buffalo *Courier-Express* of May 24, 1936, commenting on the inrush of Canadian cars, wrote:—

> A happy combination of circumstances brought a rush of welcome visitors from across the border yesterday. Victoria Day, a holiday in Canada, comes on May 24, which falling on a Sunday this year, is to be officially celebrated to-morrow. It makes a week-end opportunity that many thousands took.
>
> Steamship lines and other transportation systems reported good business yesterday. Lake traffic to Buffalo and other New York State points was heavier than for many years, the new Customs regulations probably having considerable influence on the flow of tourists.

Readers of the Review may be interested in the following description of a bill of sale recording the purchase of a negro slave in the south of the United States in 1856. This old yellowed sheet, handed the *Editor* recently, is officially sealed, and reads as follows:—

> The State of South Carolina. Know all men by these presents, that I, James Simons, for and in consideration of the sum of one thousand two hundred and fifty dollars to me by Ephraim M. Seabrook in hand paid, at and before the sealing and delivery of these presents (the receipt whereof I do hereby acknowledge), have bargained and sold, and by these presents, do bargain, sell, and deliver to the said Ephraim M. Seabrook, a negro man slave named James (a mulatto). To have and to hold the said slave named James unto the said Ephraim M. Seabrook his executors, administrators, and assigns: to his and their only proper use and behoof forever. And I the said James Simons for myself and my heirs, executors and administrators, the said bargained premises, unto the said Ephraim M. Seabrook his executors, administrators, and assigns, from and against all persons, shall and will warrant and forever defend by these presents.
>
> In witness whereof, I have hereunto set my hand and seal. Dated at Charleston on the twenty-third day of January in the year of our Lord one thousand eight hundred and fifty-six and in the eightieth year of the sovereignty and independence of the United States of America.
>
> Signed, sealed and delivered in the presence of Edward Livingston.

Canada's horse market is once more looking up, and the supply of horses which, due principally to the adoption of the automobile as a means of transportation and the use of power machinery on farms, diminished during the last fifteen years, reaching its lowest point in 1934, increased substantially during the past year. The change in agricultural conditions has impressed upon the farmer the fact that the supply of fodder for producing power can be cheaply raised on his own farm. The export demand, also, has been increasing. During 1935 a total of 3,935 horses was shipped to the United States, compared with 2,323 in 1934, while comparative figures for shipments to the United Kingdom for the respective years were 221 and 33. Prices at the principal horse markets in Canada for 1934 showed an appreciation of 15 to 25 per cent over those of the previous year, and prices in 1935 showed another advance of 15 to 20 per cent.

There was an increase of 1,769 dozen in the import of golf balls in March last over the same month last year. The amounts were 5,745 dozen in March this year as against 3,976. They came almost entirely from the United Kingdom.

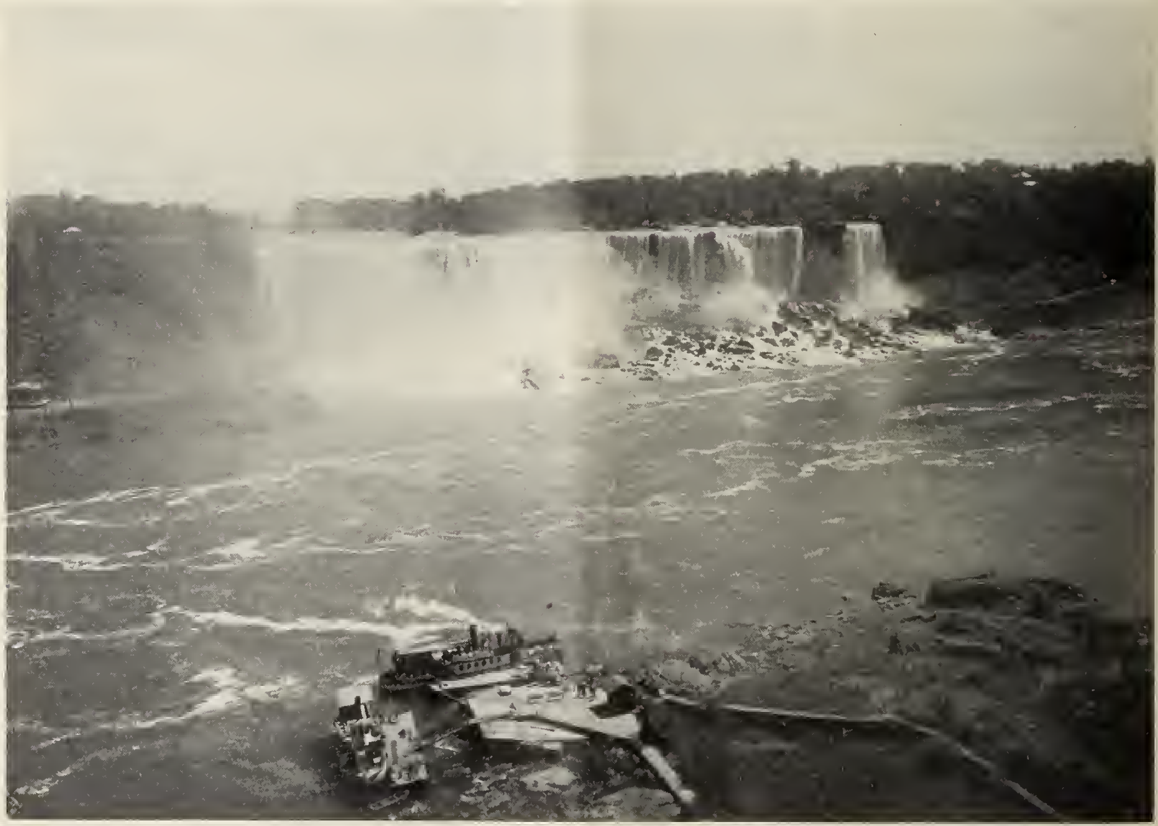
BRIGHT PROSPECTS FOR BUSY TOURIST SEASON

With the tourist season opened the Department has made all necessary arrangements for the prompt and courteous handling of incoming and out-going traffic. From the three largest ports of entry, Windsor, Fort Erie and Niagara Falls, these details have been received by the *Editor*.

Increasing tourist traffic via tunnel, bridge and ferry, handled at the port of Windsor in April and May, points to one of the busiest tourist seasons in years. Forty Customs officers, including three senior officers, are stationed at the Windsor-Detroit tunnel, five of these being added May 16. On Sundays three extra officers are on duty. During the four months period, January 1 to April 30, a total of 11,743 sixty-day permits was issued to United States tourists, and 7,572 permits were issued for Canadian cars outwards for touring purposes. Incoming cars at the tunnel numbered 172,935, outgoing 174,359; passengers inwards 501,764, outwards 520,599.

At Ambassador Bridge

Thirty-two men are stationed at the Ambassador Bridge, three of whom are seasonal, going on duty May 16. This staff includes three senior officers. Sixty-day touring permits issued at the bridge during the first four months this year totalled 9,469, while touring permits issued Canadian cars outwards numbered 4,135. The total number of cars in-



The effect of the rock slides in the American Falls at Niagara may be clearly seen in this photograph, which was taken recently. The large gap is shown where the rock has fallen away. At the bottom of the photograph may be seen the "Maid-of-the-Mist" at her landing. These photographs were secured for the *Review* by G. C. Gardner, Collector of Customs at Niagara Falls, Ontario.

wards was 59,104, outwards 60,270; passengers inwards 2,066, outwards 1,194.

At the Windsor ferry 28 officers, two of whom are seasonal, handle the traffic. This staff also includes three senior officers. Two extra men are on duty Sundays. A total of 2,940 sixty-day touring permits was issued during the four months period, and 2,275 permits for Canadian cars outwards for touring purposes. The total number of automobiles inwards was 33,355, outwards 30,757; passengers inwards 323,083, outwards 306,890.

AT NIAGARA FALLS

There is every indication of another substantial increase in traffic over the three international highway bridges at Niagara Falls during the present season. The popularity of the Niagara Peninsula as a vacation area is increasing with United States as well as Canadian motorists.

Twenty-two officers will be located at Falls View Bridge to render the usual twenty-four hour service to the motoring public, twenty-one at the Lower Arch Bridge, and nine at Queenston Bridge, one officer at the *Maid-of-the-Mist* steamer landing below the Falls, and one at Niagara-on-the-Lake for attendance on the ferry and pleasure craft. This staff will be augmented on Sundays and holidays by officers from the main office staff, when the volume of traffic is exceptionally heavy. Foreign automobiles entered here during the month of April totalled 34,289, approximately the same as a year ago. These cars came from 42 states, Mexico and Puerto Rico. Canadian automobile and passenger traffic entering Canada here during April was much heavier than in April 1935, showing an increase of 3,649 automobiles and 16,208 passengers. Further totals in detail for the respective months were: foreign automobiles outwards 35,403 (36,401); Canadian automobiles outwards 18,815 (17,803); other vehicles inwards 2,259 (2,705); outwards 2,284 (2,832); passengers inwards 236,466 (225,106); outwards 235,618 (227,289); total

This is a recent photograph of the American Falls, taken from the Ontario side. On the left may be seen the Falls View bridge, which is one of the principal points of entry and departure for tourists visiting Canada.

number of cars handled 108,482 (118,072); total number of passengers 472,084 (452,395).

Sixty-day touring permits issued during the respective months totalled 4,004 (4,343); travellers vehicle permits 315 (164); permits ance on the ferry and pleasure craft. This issued Canadian cars leaving Canada for touring purposes 5,611 (5,184); automobiles entered for periods up to 48 hours numbered 30,346, as against 31,717 entered in April last year; cars entered under six-month bonds totalled 60.

Blossom time, when thousands of acres of peach, cherry, apple and pear trees were in flower, attracted the usual large number of early season tourists.

At Fort Erie

Automobile tourist traffic through Fort Erie, the second largest port of entry and exit in Canada, over the Peace Bridge and ferry from Buffalo, is heavy so far this year, and preparations have been made for the busiest season since 1930, with the month of May well ahead of last year's figures. Thirty Customs officers are on duty at the Peace Bridge and seven at the ferry from May 24 to September 8 inclusive. Eight of these are seasonal officers. In order to cope with the extra holiday traffic the staff at the Peace Bridge is increased to 52 and at the ferry to 9 for Decoration Day, May 30, Independence Day, July 4, and Labour Day, September 7. To handle the crowd on these holidays it is found necessary to use the Long Room and also the Manifest and Freight Checking officers at both the bridge and ferry. Two ferry boats, one with a capacity of 80 cars, the other with 35, are on a ten-minute schedule. Visitors from the United States who spend the summer on the Canadian lake shore are taking up residence, and it is expected that practically every cottage will be occupied. This is the first year that tourists from Ohio, Pennsylvania and New York states have entered through Fort Erie en route for speckled trout fishing.

More outings and picnics have been booked so far this season at Crystal Beach summer resort, which is under this port, than for the same period in the last two years, and it is expected that over 2,000,000 people will visit the resort this year.

NOTES OF THE EXCISE DIVISION

Excise Promotion Examination

As this number of the Review goes to press the Excise promotion examinations are being held at various places throughout the Dominion. The examinations are being held on June 10, 11 and 12, and upwards of 170 employees of the Department of National Revenue are entering the competition. The examination subjects include malting and supervision of malt houses; Excise bookkeeping; supervision of bonded factories; mensuration and computation of commodities in bulk as applied to stocktaking; specific gravity of fluids; supervision of tobacco and cigar factories; distillery supervision.

A number of centres for the examinations were chosen. Candidates from Charlottetown, P.E.I., Saint John, Moncton, Clair, Fredericton, Centreville, Richmond Road, present themselves at Saint John. Candidates from Berthierville, Beaconfield, Glenelm, l'Epiphanie, Montreal, Quebec City, Sherbrooke, Sutton, Verdun, and Ottawa, present themselves at Montreal. Candidates from Toronto, Belleville, Oshawa, Islington, Swansea, Long Branch, West Hill, Cobalt, and Sudbury, present themselves at Toronto. Candidates from Fort Erie, Guelph, Hamilton, Kitchener, Niagara Falls, Port Colborne, Preston, St. Catharines, and Waterloo, present themselves at Hamilton. Candidates from Amherstburg, Chatham, Leamington, Listowel, London, Stratford, Riverside, Walkerville, Sandwich East, and Windsor, present themselves at London. Candidates from Fort William, Kenora, North Portal, Regina, Saskatoon, Weyburn, Emerson, East Kildonan, Norwood, and Winnipeg, present themselves at Winnipeg. Candidates from Victoria, Calgary, Vancouver, New Westminster, Trail, Flathead, Lethbridge, present themselves at Vancouver.

PROPER METHOD OF COMPUTATION

The following is the proper method to use for the computation of the sales and excise taxes on imported automobiles from other than British countries:—

(*a*) On complete cars;
(*b*) On cars imported less tires.

(*a*) The duty paid value of the car is, say	$1,000 00
Sales tax at 8 per cent........	80 00
Special excise tax at 3 per cent..	30 00
Excise tax, 5 per cent on $350..	17 50

Note: The excise tax (poundage) is not to be charged where tires are imported with the automobiles.

(*b*) The duty paid value of the car (less tires) is, say......................	$925 00
Add the duty paid value of five (or six as the case may be) American tires, say...........	75 00
	$1,000 00
Sales tax at 8 per cent on $925	74 00
Special excise tax at 3 per cent on $925	27 75
Excise tax, 5 per cent on $350.	17 50

General.—On sales by Canadian tire manufacturers to dealers or importers of automobiles under (*b*) the sales tax and the excise (poundage) tax are to apply.

On importations of automobiles under the British Preferential Tariff or under trade agreements between Canada and other British countries, the special excise tax of 3 per cent does not apply.

EXCISE DUTY COLLECTIONS INCREASED

Increased excise duty collections were recorded in April last over the corresponding month of 1935, on potable and non potable spirits, cigarettes and manufactured tobacco. The compartive statements are:—

Camparative statement of excise duty collections during the months of April, 1935, and April, 1936:—

April, 1936, spirits potable, $533,313; April, 1935, $321,663. April, 1936, spirits, non potable, $77,706; April, 1935, $76,347. April, 1936, malt, $737,371; April, 1935, $750,516. April, 1936, cigars, $26,773; April, 1935, $27,879. April, 1936, cigarettes, $1,691,924; April, 1935, $1,469,837. April, 1936, manufactured tobacco, $403,031; April, 1935, $367,068. April, 1936, foreign raw leaf tobacco, $175,151; April, 1935, $261,671. April, 1936, beer, $32,792; April, 1935, $37,308. April, 1936, licences, $15,457; April, 1935, $17,917. April, 1936, validation fee, $43,159; April, 1935, $43,159. April, 1936, malt syrup, $10,077; April, 1935, $18,419. April, 1936, total, $3,778,885; April, 1935, $3,391,789.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of April, 1935, and April, 1936:—

April, 1936, tobacco, cut, 1,624,841 pounds; April, 1935, 1,438,868 pounds. April, 1936, tobacco, plug, 304,280 pounds; April, 1935, 336,628 pounds. April, 1936, cigarettes, number 420,753,320; April, 1935, 367,428,910. April, 1936, cigars, number 8,804,058; April, 1935, 9,385,800. April, 1936, snuff, 66,820 pounds; April, 1935, 59,742 pounds. April, 1936, foreign raw leaf tobacco, 431,967 pounds; April, 1935, 649,987 pounds.

FOR INFORMATION OF COLLECTORS

In connection with the Budget changes, the following is supplied for the information of Collectors:—

Re Addition of Increase of 2 per cent to Sales Invoices.—Where manufacturers have hitherto been selling at a tax-included price, or accounting for sales tax on a wholesale price, they may contemplate adding the additional 2 per cent on their invoices. Your attention is invited to Section 119 of the Act in this regard and you are advised that the 2 per cent so added must be paid in its entirety as sales tax and that the tax may not be calculated as 8/108ths of the total selling price including the 2 per cent.

Re Consumable Materials.—While the exemption for consumable materials has been restored to the Act, this does not include non-permanent equipment and licensed manufacturers must be very careful to see that licence number and certificate are not quoted for materials of the following nature:—

Sandpaper, abrasive cloth, buffing wheels, grinding wheels, fire clay, files, drills, dies, patterns, brushes, polishing belts, sponges, gaskets, etc., etc.

The following materials would, however, be consumable and may be purchased by licensed manufacturers for use in the manufacture of taxable goods free from sales tax:—

Thinners, solvents, chalk, buffing and polishing materials such as lime, emery powder, rouge, silica, pumice; caustic soda or other alkalies for use in the cleansing of bottles, cans, etc.; detergents, developers for colours, mordants, penetrants; boiler compound and water softeners.

The test, as will be seen from the illustrations given above, is whether or not the material is actually *consumed.* If any doubt exists as to the proper classification of any material, inquiry should be promptly made in writing, giving name and use of the material. Communications should be addressed to the Commissioner of Excise, Ottawa.

Re Excise Tax on Cosmetics and Toilet Soap.—Please see that all the manufacturers of the above-noted commodities are supplied with a copy of Circular No. 773-C, by registered mail.

Instructions to Collectors

Collectors of Customs and Excise were notified by official Circular on May 4, 1936, as follows:—

The Budget Resolutions provide for a duty of $3 per proof gallon on Canadian brandy, effective May 2, 1936.

Canadian brandy is hereby defined as a spirit distilled exclusively from the fermented juices of native fruits and shall contain not less than forty-two and seventy-five hundredths (42·75%) per cent of absolute alcohol by volume; provided that all spirits distilled prior to May 2, 1936, from wine produced from native fruits shall be considered as brandy.

All brandy, as defined above, now held in bond will be subject to duty at $3 per proof gallon.

The blending of imported brandy with Canadian will be permitted in a ratio not exceeding twenty-five per cent (25%) of imported brandy.

When imported brandy held in No. 2 Warehouse is taken for blending purposes with Canadian brandy $1 per proof gallon must be paid thereon forthwith.

All brandy subject to a rate of $3 per proof gallon, whether in bulk or cased, shall be stored separately from other spirits, and if in the same bonding warehouse shall be separated by a partition but compartment intercommunication will not be required to be secured by Crown lock.

On all blended brandy held in bond $1 per proof gallon is immediately due and payable on the imported brandy content if the quantity of the imported spirit can be accurately determined to the satisfaction of the Department. If the imported content cannot be accurately determined, such blended brandy shall be subject to $4 per proof gallon.

In the distiller's and officer's official records, monthly returns and stock statement, Canadian brandy shall be shown separately from other spirits.

* * NEWS AND COMMENT * *

Ottawa: Hon. J. L. Ilsley was the guest of honour at the luncheon given by the Dominion Customs and Excise Officers Association during their eighth biennial convention held here recently. The Minister in the course of a much appreciated address alluded to the splendid traditions of the Customs and Excise service, and stressed the importance of absolute fairness in dealing with the public. Brief and witty addresses were made also by H. D. Scully, Commissioner of Customs, David Sim, Commissioner of Excise, E. D. Lennie, Chief Inspector of Customs and Excise, J. H. Stitt and Adrien Potvin, Civil Service Commissioners, T. H. Burns, Secretary of the Association, and V. C. Phelan, President of the Civil Service Federation. A. C. Savage, Dominion President of the C-E Officers Association, presided, and fitly referred to the proceedings as a happy family gathering. The luncheon was attended also by a number of the branch chiefs from headquarters, and was a very congenial and successful function. The delegates to the convention were drawn from all provinces.

At the closing meeting of the convention the following officers were elected: President, A. C. Savage, Toronto, re-elected by acclamation for a second term of two years; vice-president, Albert Senecal, Montreal; secretary, J. H. Wood, Ottawa; treasurer, Arthur Saunders, Ottawa.

Vice-presidents for the different provinces elected were: British Columbia, A. E. Frisby, Vancouver; Alberta, J. W. Duke, Edmonton;

Saskatchewan, James Cromb, Regina; Manitoba, J. L. Stevens, Winnipeg; Ontario, E. Perry, Toronto; Quebec, J. E. Lamb, Quebec City; New Brunswick and Prince Edward Island, Roy F. Logan, Saint John, N.B.; Nova Scotia, John Hare, Halifax.

A. C. Savage, president, on behalf of the members, presented a substantial purse to T. H. Burns, who has relinquished the office of secretary which he has held since the formation of the association nearly 19 years ago.

Toronto: F. Norris, Special Customs-Excise officer, Inspection Service, retired on superannuation recently. Mr. Norris entered the Customs service at Ottawa in 1897 and three years later was transferred to Toronto. In 1910 he was appointed Investigator of Values with headquarters at Chicago, where he remained on duty nearly four years and then retired from the service. During the next twelve years he engaged in various commercial occupations until in June, 1925, he was appointed to make special investigation and study of taxation methods. In October of that year Mr. Norris was appointed to the Customs-Excise Preventive service. In August, 1927, he returned to the Preventive Service at Toronto.

On the eve of his retirement Mr. Norris was presented with a portfolio and travelling bag by his fellow-workers of the Undervaluation Branch at Toronto.

Ottawa: Customs-Excise revenue collected at the port of Ottawa during the month of April last increased at all points compared with April, 1935. Receipts totalled $320,497, a net gain of $96,849. Collections in detail were: import duty $85,572, increase $6,783; sales tax on imports $15,267, increase $3,559; Excise tax on imports $13,314, increase $3,384; Excise taxes $169,319, increase $73,934; Excise duty $36,284, increase $9,101; sundry collections $740, increase $87.

Montreal: International air traffic handled through the Customs Air Harbour, St. Hubert, Quebec, during the month of April last, compared with April, 1935, was as follows:—

Aeroplanes inwards 30 (29), outwards 28 (29); passengers inwards 50 (50), outwards 102 (88); pieces of baggage examined inwards 66 (59), outwards 128 (110); bags of mail inwards 343, weight 6,999 pounds (334, weight 5,901 pounds), outwards 201, weight 3,779 pounds (229, weight 6,665 pounds); express parcels inwards 9 (180), outwards 1 (2); value of importations $11,140 ($279); flights cancelled owing to weather conditions inwards 4 (4), outwards 4 (3).

Substantial gains were made at nearly all points at the Customs express and postal branches, Montreal, during April, 1936, compared with April last year, as the following totals for the respective months show: express branch—collections $176,375 ($166,777), packages delivered 12,446 (9,849), entries 2,783 (2,097); postal branch—collections $67,293 ($68,371), parcels received 26,389 (24,533), parcels cleared 25,939 (24,049), entries passed 1,984 (1,766).

Toronto: Business transacted at the Customs postal and express branches, Toronto, during the month of April, 1936, compared with April, 1935, was as follows: postal branch—collections $68,610 ($67,213), packages received 29,960 (31,650), packages delivered 27,315 (27,823), entries 2,512 (2,563): express branch—collections $198,664 ($200,121), packages received 25,871 (28,046), entries 3,368 (3,378).

Aeroplanes inwards and outwards through the Leaside Customs Air Harbour in April numbered 36, made up as follows: United States aeroplanes inwards 7, outwards 10; Canadian aeroplanes inwards 11, outwards 8. Passengers carried totalled 41, inwards 18, outwards 23. During April, 1935, seven aeroplanes were handled, carrying a total of 12 passengers.

Halifax: Shipping returns at the port of Halifax for the month of April, 1936, show a total of 514 vessels arriving and departing, net registered tonnage inwards 304,062, outwards 312,135. This compares with 459 vessels entered and cleared during April, 1935, with net registered tonnage inwards 322,870, outwards 328,614. Vessels engaged in the transoceanic service, entered and cleared, numbered 146 compared with 157; in the coastwise trade 368, compared with 302. Cargo tonnage handled amounted to 74,298 inwards, and 102,390 outwards, as against 73,712 inwards and 124,380 outwards, handled in April last year. Passengers landed and embarked totalled 1,279 compared with 1,452.

Totals covering the four months period, January 1 to April 30, 1936, were:—

Vessels entered and cleared 1,828; cargo tonnage handled inwards 408,168, outwards 434,461; passengers landed and embarked 6,801.

Edmonton: Revenue amounting to $1,698,708 was collected at the Customs-Excise port of Edmonton, Alberta, during 1935-36. This compares with $1,747,249 collected during the previous fiscal year, a difference of $48,541. Receipts for the respective years were as follows: import duty $798,365 ($784,317), sales tax on imports $144,860, ($161,346), Excise tax on imports $65,514 ($81,697), Excise tax domestic $418,876 ($428,135), Excise duty $269,597 ($290,627), sundry collections $1,496 ($1,127).

Customs entries received totalled 15,229 (13,838), Excise tax entries 3,784 (3,731), Excise duty entries 1,190 (967), railway manifests 6,568 (6,007).

Revenue collected at the Customs express branch, Edmonton, amounted to $30,156 last year, a gain of $2,903. Parcels received numbered 5,849, an increase of 768. At the postal branch collections totalled $35,748, a decrease of $2,095, parcels received 41,699, an increase of 1,810.

Regina: The port of Regina, Saskatchewan, collected $1,390,521 during 1935-36 as against $1,305,412 collected in the previous fiscal year, a net increase of $85,109. Receipts were heaviest from Customs duties totalling $579,079, a gain of $56,495, and from Excise tax totalling $491,597, a gain of $36,782. Revenue from Excise duty amounted to $318,284, a decline of $8,108, while sundry collections totalled $1,560, a drop of $59.

Collections at the Customs express and postal branches during the respective years and included in the above totals, were: express $34,812 ($24,758); postal $25,100 ($22,771).

Calgary: Substantial gains in import revenue at the port of Calgary, Alberta, accounted for a net increase of $53,470 in Customs-Excise revenue for the fiscal year 1935-36 over the previous year. Total receipts for the respective years were $1,689,099 and $1,635,629, made up as follows: import revenue $883,975 ($800,182), Excise duties $326.897 ($337,794), Excise taxes $478,227 $497,653).

Collections at the Customs express branch in the past fiscal year amounted to $57,002, an increase of $6,213, while packages received numbered 12,323, an increase of 3,840. At the Customs postal branch collections totalled $50,625, increase $1,207; packages received 59,934, increase 3,712.

QUESTION BOX AND LETTER BAG

An Appropriate Question

This letter, signed "An officer from Montreal," has been received:—

In looking over the questions of the previous Special Excise Clerk's examinations I notice that there are some questions which will never be put in practice in the lifetime of an Excise officer. For instance, there is a question as to how many feet of wire there are around a mast. I hope that in future examinations appropriate questions only will be asked.

Editor's Note.—This question is quite simple and requires but a little thought. Its computation might often be put into practice if the officer had sufficient knowledge of the elementary principles of mensuration. In this question the hypotenuse of a right-angled triangle would solve the simple problem.

Appreciated

The *Editor* is indebted to A. C. Savage, National President, Dominion Customs and Excise Officers Association, for a copy of *The Journal* issued weekly by the Customs and Excise Federation, London, England. The leading article in the issue of April 18, 1936, of *The Journal* under the heading Canadian Customs reads:—

> In this age of speedy communication, when contact between the ends of the earth is established with almost absurd ease, it is surprising how little the ordinary man in one country knows of the everyday life of his vis-a-vis in another. Despite the rapid progress of science, it is still substantially true that "one half of the world does not know how the other half lives." So far as our limited Departmental sphere is concerned, we were particularly conscious of the truth of these conclusions during

a recent perusal of the *National Revenue Review,* a periodical issued by the Canadian Department of National Revenue.

This publication besides striking what is to this country a novel note—it is an officially produced organ combining instructions to Revenue Officers with the attractive format of a magazine—throws an interesting light on the activities of our colleagues in the Canadian Customs and Excise Service and the problems with which they are confronted.

We learn, somewhat enviously, that the Revenue Department is under the control of a Revenue Minister. It is divided into three sections—Customs, Excise, and Income Tax, each administered by a Commissioner. Officers are stationed throughout the Dominion from the U.S.A. border to the Arctic Circle, and the extent and complexity of their tasks may be judged by the fact that there are no less than 141 ports, 235 outports, and 74 preventive stations requiring control and survey. During the last fiscal year Canadian Customs and Excise revenue amounted to 243 million dollars collected at the laudably low percentage expense of 2·97.

Tourist traffic appears to loom large in importance on the Customs side, bringing much money into the country, and regulations designed to foster its development have been recently introduced. For example, tourists' motor cars are admitted for a stay of six months without bond or deposit and officers are authorized to assist visitors in the preparation of Customs documents, thus obviating expense in the employment of agents. The value of this type of traffic can be readily appreciated. Of interest, too, in view of our own technique in regard to valuation problems, is the reference to the Canadian Revenue Investigators operating in the U.S.A., Great Britain and other countries. These officials are engaged in the pre-shipment verification of values and price-levels.

The Excise Division, besides controlling imposts on those well-known revenue producers, spirits, tobacco, malt liquor and matches, is concerned with internal taxation of such diverse commodities as motor car tires and cigarette papers. The administration of a comprehensive and apparently complicated Sales Tax also forms part of its duties.

While these leading facts are of interest in the production of a clear reflection of the Canadian Revenue machine, we felt that we came nearer to the lives of our Dominion colleagues when we studied that part of the *National Revenue Review* devoted to what is the equivalent of our own Orders and Books of Instruction. What a familiar ring has "Instructions regarding Ships' Stores" and "Departmental Rulings as to Liability," and how similar the phraseology! Whether our friends suffer the scourge of amendment slips is not revealed, but in the matter of tariff nomenclature they provide an example for the Old Country. Items are numbered consecutively with a commendable economy of subheadings. In our view, the superiority of, say, the Canadian "Tariff Item 482" over our "Group XVIII, (24), (i), (b)" is obvious. Classification, that hardy debating topic in our own Service, appears to be a fait accompli in the Canadian organization. Among the many ranks observed were "Surveyor, 5th Grade," "Investigator of Drawback Claims," and "Assistant Appraiser," while romantic visions of huskies and bearded lumbermen were conjured by such appointments as "Collector, Whisky Gap" and "Customs Clerk, Moose Jaw, Sask."!

Altogether, the *National Revenue Review* makes extremely instructive reading. The publishing of certain Departmental rulings and instructions for the consumption of the public, the publicity value of articles explaining how the Revenue machine functions and the official encouragement to officers to use the publication as a vehicle for discussion of knotty points of procedure, are all evidence in support of the *Editor's* claim that the Canadian Revenue Department is administered in a strictly business-like and efficient manner. Appreciation of Revenue methods and procedure in other countries—particularly when those countries form part of the British Empire—can assist materially in the solution of common problems and difficulties.

JUST AMONG OURSELVES

MAY-JUNE

ADDITIONS

Quebec

Montreal (Joliette): C. E. Hetu, Customs Excise Clerk (Bilingual).

Ontario

Chatham (Tilbury): R. C. McEwan, Customs Excise Examiner, Grade 1 Outport.

Windsor: Jean H. Murphy, Stenographer, Grade 2.

British Columbia

New Westminster (Aldergrove): J. B. Sloan, Customs Excise Examiner.

Vancouver: T. E. Batchelor, Customs Truckman; L. G. Best, Customs Truckman; William Slade, Office Boy; L. F. Thompson, Office Boy.

Administrative

H. K. Hawkins, Office Boy; G. L. McCracken, Office Appliance Operator, Grade 2; J. A. McElligott, Stenographer, Grade 1; Freda Pearson, Typist, Grade 2.

AUDIT

HAMILTON: M. E. Gooch, Stenographer, Grade 1.

WINDSOR: Irene Sharp, Stenographer, Grade 1.

WINNIPEG: A. J. Taylor, Excise Tax Auditor.

VANCOUVER: Stanley Booth, Excise Tax Auditor.

DEDUCTIONS

QUEBEC

HUNTINGDON (Frontier): W. M. Horne, Customs Excise Enforcement Officer (superannuated).

ONTARIO

KITCHENER (Elmira): H. W. Zilliax, Sub-Collector of Customs and Excise, Grade 1 Outport (services terminated).

OWEN SOUND (Wiarton): John Spicer, Sub-Collector of Customs and Excise, Limited Service Outport (retired).

PRESCOTT: J. B. White, Collector of Customs and Excise, Grade 3 Port, and Registrar of Shipping (superannuated).

MANITOBA

WINNIPEG: Matthew Hutchison, Assistant Customs Appraiser (superannuated).

ALBERTA

CALGARY: J. J. Lewis, Gauger (superannuated).

EDMONTON: L. R. Paul, Customs Warehouse Keeper (deceased).

BRITISH COLUMBIA

VANCOUVER: J. J. Atherton, Customs Excise Examiner (retired).

ADMINISTRATIVE

G. W. Brown, Clerk, Grade 3 (retired).

AUDIT

OTTAWA: H. K. Harris, Excise Tax Auditor (resigned).

PROMOTIONS

NEW BRUNSWICK

SAINT JOHN: W. H. Young, from Customs Excise Examiner to Express and Postal Computing Clerk.

QUEBEC

MONTREAL: Frank Hayward, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2.

ONTARIO

HAMILTON: E. J. McCoy, from Customs Excise Clerk to Computing Clerk.

OTTAWA: W. V. Latham, from Computing Clerk to Senior Customs Excise Clerk; C. C. MacIver, from Computing Clerk to Senior Customs Excise Clerk; John Proctor, from Customs Excise Clerk to Customs Express and Postal Cashier; W. J. Tanney, from Customs Excise Clerk (Relieving) to Computing Clerk.

MANITOBA

WINNIPEG: G. F. Johnston, from Customs Excise Examiner to Cashier and Computing Clerk; W. P. Scott, from Express and Postal Computing Clerk to Assistant Customs Appraiser.

BRITISH COLUMBIA

VANCOUVER: Roland Clarke, from Stenographer, Grade 2, to Customs Excise Clerk; Wallace Cumming, from Customs Guard to Customs Excise Examiner; C. E. Davies, from Customs Truckman to Customs Excise Clerk; J. L. W. Dee, from Office Boy to Clerk, Grade 1; Frederick Hatt, from Customs Excise Clerk to Express and Postal Computing Clerk; S. B. Kemp, from Senior Customs Excise Clerk to Assistant Registrar of Shipping; J. A. Reid, from Customs Guard to Customs Excise Examiner; Charles Rowan, from Customs Truckman to Customs Excise Examiner; Donald West, from Customs Excise Examiner to Express and Postal Computing Clerk.

ADMINISTRATIVE

M. G. Allan, from Office Boy to Clerk, Grade 1; W. L. Anderson, from Clerk, Grade 2, to Clerk, Grade 4; H. M. Butler, from Clerk, Grade 2, to Clerk, Grade 4; M. J. F. M. Champagne, from Clerk, Grade 3 to Clerk, Grade 4; J. G. L. McDougall, from Office Boy to Clerk, Grade 1; J. L. Pye, from Office Boy to Clerk, Grade 1; Alexander Ruel, from Clerk, Grade 4, to Principal Clerk; J. G. Scott, from Clerk, Grade 2, to Clerk, Grade 4; H. P. J. Thomas, from Office Boy to Clerk, Grade 1.

PROMOTIONS AND TRANSFERS

ONTARIO

R. M. Leslie, from Sub-Collector of Customs and Excise, Limited Service Outport, London (Parkhill) to Customs Excise Clerk, London.

M. C. Wright, from Sub-Collector of Customs and Excise, Limited Service Outport, Collingwood (Meaford) to Customs Excise Clerk, Oshawa.

TRANSFERS

ONTARIO

P. J. Leonard, from Special Exciseman, Grade 1, Peterborough, to Special Exciseman, Grade 1, Toronto.

SASKATCHEWAN

R. W. Dalling, from Customs Excise Examiner, Moose Jaw, to Customs Excise Enforcement Officer, Moose Jaw (East Poplar River).

E. A. Chiswell, from Customs Excise Examiner, New Westminster (Pacific Highway), to Customs Excise Examiner, Regina.

Hugh McDonald, from Sub-Collector of Customs and Excise, Grade 1, Outport, Saskatoon (Lloydminster) to Customs Excise Examiner, Regina.

BRITISH COLUMBIA

L. V. Hicks, from Customs Excise Examiner, Regina, to Customs Excise Examiner, New Westminster (Pacific Highway).

FISHERIES OF PRINCE EDWARD ISLAND

The total quantity of fish of all kinds, including shell fish, caught and landed by Prince Edward Island fishermen during 1935 was 208.918 cwt., with a marketed value of $899,685. compared with 233,262 cwt. and a value of $963.926 in 1934. Of chief importance is the lobster fishery, with a marketed value of $605.107, or 67 per cent of the total. The catch of lobsters amounted to 63,876 cwt., a decrease from 1934 of 12,706 cwt. Cod and oyster fisheries are next in importance. The quantity of cod in 1935 was 45,451 cwt. as against 46.423 in 1934, and of oysters 10,014 barrels as against 10.160. Capital investment in primary operations amounted to $901.334 as compared with $895.612 in 1934, and the number of employees was 3.365 as against 2.973. The amount of capital invested in fish canning and curing establishments was $189,375 in 1935, to which the lobster canneries contributed $178,475. The establishments employed 1.386 persons, the majority being employed during May, June and July.

CIRCULAR CANCELLED

Circular 771-C. dated February 11, 1936. is cancelled effective May 2, 1936, in so far as the excise (poundage) tax on tires for motor vehicles is concerned.

FARM IMPLEMENTS and MACHINERY

The export of farm implements and machinery in April totalled $519,000 compared with $501.000 a year ago. The amount to the United States was $230,000, United Kingdom $149.000. British South Africa $46.000, Australia $9.000, New Zealand $6,900.

EXPORT OF MEATS

The export of meats in April was valued at $8.143,000, which was about $282,000 in advance of last year. The amount sent to United Kingdom was $1.583.000. Bacon and hams were the outstanding items at $1,571,000. of which $1,519,000 went to Great Britain.

FISHERIES OF QUEBEC

The production of the fisheries of the province of Quebec amounted to 896,219 cwt. and had a total marketed value of $1,947,259 in 1935, as compared with a catch of 726,815 and a value of $2,306,517 in 1934. The value in 1935 was comprised of $1,328,394 for the output of the sea fisheries and $618,865 for inland fisheries. The sea fisheries show a decrease of $388,754 from 1934, but the inland recorded an increase of $29,496. The value of the cod fisheries in 1935 was $546,019, representing about one-third of the total for all kinds. Other species with a value of $100,000 and over are herring, lobsters and eels, the latter being taken chiefly in the inland waters of the province. The value of vessels, boats and gear used is placed at $2,508,503 compared with $2,465,915 in 1934. To the total value in 1935 the sea fisheries contributed $2,245,678. Fishermen employed during the year totalled 14,093. The amount of capital invested in the fish canning and curing branch of the industry was $447,540, and the number of employees 1,145.

IMPORTS OF MEATS

Imports of meats in March last were valued at $85,626 which was more than double that of a year ago. The largest item was canned beef at $33,057, of which $18,690 came from Argentina and $14,329 from Uruguay. Barrelled pork from the United States amounted to $21,778.

EXPORT OF LUMBER

The April export of planks and boards was to the value of $2,165,000 as against $1,198,000 a year ago. There was a very large export to United States at $956,000 and to United Kingdom at $753,000. The largest item was Douglas fir planks and boards at $989,000, almost half of which went to the United Kingdom, with large quantities also to the United States, British South Africa, China, Peru, Portuguese Africa, Australia and Belgium.

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF MAY: AND THE TWO MONTHS ENDED MAY, 1935 AND 1936

—		May, 1935		May, 1936	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			65,498,251		83,819,751
Total Exports (Foreign Produce)			846,621		695,715
Principal Items of Exports—					
Wheat	Bush.	11,989,891	10,081,013	27,316,983	21,674,113
Wheat flour	Brls.	383,221	1,486,004	448,653	1,791,174
Fish	Cwt.	190,617	1,325,537	139,453	1,148,657
Furs	$		1,007,172		1,122,942
Meats	Cwt.	162,993	2,365,360	193,266	2,947,042
Cheese	Cwt.	12,041	162,453	36,087	437,424
Planks and boards	M ft.	129,517	2,336,631	136,894	2,780,199
Wood pulp	Cwt.	1,227,000	2,619,614	1,330,177	2,631,242
Newsprint	Cwt.	4,797,619	8,224,031	5,165,763	8,907,498
Automobiles and parts	$		2,903,842		1,956,511
Copper, partially manufactured	Cwt.	352,429	2,479,505	428,870	3,577,721
Nickel, unmanufactured	$		2,400,912		3,191,906
Imports entered for consumption—Free goods			25,465,005		25,544,564
Imports entered for consumption—Dutiable goods			29,074,742		33,468,105
Total imports entered for consumption			54,539,747		59,012,669

—		Two months ended May, 1935		Two months ended May, 1936	
		Quantity	Value	Quantity	Value
			$		$
Total exports (Canadian Produce)			112,812,113		141,243,581
Total Exports (Foreign Produce)			1,567,596		1,236,061
Principal Items of Exports—					
Wheat	Bush.	17,017,294	14,368,898	33,889,347	26,763,590
Wheat flour	Brls.	660,128	2,537,324	729,815	2,928,577
Fish	Cwt.	325,667	2,345,968	248,246	2,070,442
Furs	$		1,630,251		1,877,341
Meats	Cwt.	268,305	3,926,541	309,009	4,790,287
Cheese	Cwt.	14,526	202,149	41,144	508,692
Planks and boards	M ft.	193,383	3,535,249	244,843	4,945,356
Wood pulp	Cwt.	1,996,029	4,288,573	2,214,556	4,590,609
Newsprint	Cwt.	7,976,089	13,591,104	9,023,639	15,560,591
Automobiles and parts	$		5,968,381		3,471,410
Copper, partially manufactured	Cwt.	515,372	3,480,826	725,829	6,111,822
Nickel, unmanufactured	$		5,125,261		6,192,969
Imports entered for consumption—Free goods			39,418,528		42,837,981
Imports entered for consumption—Dutiable goods			51,757,921		58,391,692
Total imports entered for consumption			91,176,449		101,229,673

The National Revenue Review

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STAFF NOTES, NEWS AND COMMENT,
LETTER BAG

July, 1936

Vol. IX No. 10

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. IX OTTAWA, JULY 1936 No. 10

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

Carry On

NOW the tourist season is fairly launched, and there are indications that it will be a very active one, the point is stressed once more that constant courtesy and efficiency are essential on the part of the Customs-Excise officers in their contact with the travelling public. It is a truism that tourist business is big business, and the Department has been, and is now, anxious to do all in its power to foster and encourage it. The friendly army of neighbours from the south of the borderline are welcome visitors. They come to Canada for recreation purposes, to see the scenic attractions this country offers in such profusion, and Customs officers with whom their first contact is made at border ports can, by their courteous behaviour and co-operative service, make a good impression and speed the tourists on their friendly way. In past years Customs officers at border ports have set a high standard of efficient service. The Department says "Carry On."

Heavy Travel at Niagara Falls

THE rush of automobile tourist traffic through the port of Niagara Falls so far this season has exceeded several high marks set for corresponding periods in previous years. This was the case on May 25 when 8,365 cars carrying a total of 38,468 passengers were entered, and again on May 30 when 12,680 cars carrying a total of 56,273 passengers reported inwards. This was the heaviest traffic ever experienced at this port on similar holidays.

Automobiles inwards and outwards handled during May numbered 161,572, an increase of 20,350 over May, 1935. This total was made up as follows: United States cars inwards 52,289, outwards 50,953; Canadian cars inwards 31,579, outwards 26,751. Other vehicles totalled 5,928, increase 518. Passengers carried totalled 743,875, increase 170,926.

Further totals covering automobile tourist travel in May were: sixty-day touring permits 9,280, increase 2,416; traveller's vehicle permits 318, increase 120; permits issued for Canadian cars outwards for touring purposes 11,004, increase 2,587. Foreign cars entered for periods up to 48 hours during May numbered 42,884, increase 716. Six-month bonds issued in May totalled 65.

Changes in List of Customs-Excise Ports

Coutts, Alta., closed as an outport and warehousing port and established as a port and warehousing port, effective from 1st July, 1936.

Air Traffic at St. Hubert

BUSINESS handled at the Customs Air Harbour, St. Hubert, Quebec, during the month of May last was heavier than for May, 1935. Totals for the respective months were as follows:—

Aeroplanes inwards 38 (35), outwards 38 (34); passengers inwards 84 (55), outwards 135 (112); pieces of baggage examined inwards 102 (61), outwards 168 (141); bags of mail inwards 388, weight 6,349 pounds (377, weight 5,919 pounds), outwards 236, weight 4,640 pounds (238, weight 5,792 pounds); express parcels inwards 16 (66), outwards 1 (1); value of importations $3,148 ($1,855); flights cancelled owing to weather conditions inwards 1 (2); outwards 1 (1).

Departmental Rulings

"Caterpillar" Elevating Grader, per illustration, is at present of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427.

"Eureka" blanket type seed reclaimer, per illustration, is of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427. Motor—Item 445g.

Electric Tractors and complete parts thereof such as the Models TS and TSS are at the present time of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427.

The machines listed below, per illustrations, may be considered as of a class or kind not at present manufactured commercially in Canada. Twenty per cent ad valorem, Ex. 427:

Blanchers,
Pea Fillers,
Corn Cutters,
Corn Fillers,
Tomato Fillers,
String Bean Cutters,
Beet Toppers,
Beet Splitters,
Beet Slicers,
Vegetable Slicers,
Vegetable Dicers,
Kraut Cutter,
Cherry Pitters,
Syrupers,
Liquid Plunger Fillers,
Orange Chippers,
Black and Red Currant Picking Machines.

Pea Picking Tables and Corn Cob Crushers, per illustrations, are of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427.

Model "C" DeLuxe Kiddie Auto Ride, manufactured by Allan Herschell Co., N. Tonawanda, N.Y., is of a class or kind at present not made in Canada. Twenty per cent ad valorem, Ex. 427.

Stevens Mixer Dispenser, a malted milk mixing machine, which is manufactured in single, dual and triple units, per illustration, is at present of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

"Branick" Tire Spreader, per illustration, manufactured by the Branick Manufacturing Co. Inc., Fargo, N.D., U.S.A., is of a class made in Canada. Twenty-five per cent ad valorem, Item 427.

"Chicago" Aerator, per illustration, for treating sewage, and the "Chicago" Comminutor, which chops raw sewage screenings, both self-contained machines, manufactured by the Chicago Pump Co., Chicago, are of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427.

Gold Production

CANADIAN gold production in April last amounted to 299,269 ounces compared with 299,102 in March and 245,697 in April, 1935. Production during the first four months of 1936 at 1,142,347 ounces was 18 per cent above that of the same period last year. The following was the April production by provinces with the March figures in brackets: Ontario 196,015 (196,678) ounces, Quebec 56,798 (54,953), British Columbia 30,903 (32,610), Manitoba and Saskatchewan 14,046 (13,773), Nova Scotia 963 (783), Yukon 544 (305).

Canal Traffic Heavy

FREIGHT traffic through the Sault Ste. Marie canals, Canadian and United States locks during May was the heaviest since 1930, amounting to 7,064,039 tons as against 4,974,285 in May last year. Wheat shipments increased from 7,783,313 bushels to 28,938,415 bushels, other grains from 3,062,561 to 11,622,446, iron ore from 3,562,336 tons to 4,955,413, and soft coal from 1,623,651 tons to 2,000,660. Total freight tonnage using the Welland Ship canal amounted to 1,618,426 tons, an increase over last year of 496,675 tons. Wheat rose from 151,365 tons to 466,256 tons, barley from 4,622 to 59,217 tons, pulpwood from 22,861 to 52,406 tons, and soft coal from 356,443 to 529,879 tons. Large increases in barley, wheat, wood pulp and pulpwood were the main factors in increasing the total tonnage using the St. Lawrence canals from 919,021 tons in May last year to 1,300,182 tons. Rye was lighter by 40,650 tons, corn by 21,958 and hard coal by 23,388 tons.

Models of Women's Wearing Apparel

THE instructions concerning Models of Women's Wearing Apparel (superseding Memorandum No. 576) which are to be found on page A-26 of the Book of Instructions for Port Officers are cancelled, and should be marked cancelled and a notation made in the index so that there may be no misunderstanding.

The firms that have been availing themselves of this special provision should be advised immediately of its discontinuance and outstanding deposits disposed of as expeditiously as possible.

Garments already in "on deposit" may be allowed to remain for the tenure of the permit.

A Story of Other Years

HERE is another story of bygone years. Two Customs inspectors visited the port of Quebec in November, 1862, by order of R. S. M. Bouchette, Commissioner of Customs, and carried out a thorough investigation, turning in a voluminous report two years later. The *Editor* recently came across a copy of this report, which comprises 143 sheets measuring 10 by 16 inches. The large purple pages are fastened at the upper left corner with a purple ribbon and a parchment cap. The report is handwritten in almost perfect copy-plate style. (Those were the days before the typewriter, when handwriting was an art).

The inspectors' remarks are headed "Abstract from the report of Messrs. Worthington and Brunel on their inspection of the port of Quebec in November, 1862," and the Collector's reply is headed "Custom House 25th February, 1864. Observations made by the Collector for the information of the Honourable The Minister of Finance."

After complaining that cargo vessels coming up the St. Lawrence River were boarded by many market and other boats long before a Customs officer saw the ships, sometimes as far down as Rivière du Loup, and that this practice lent itself to smuggling operations, the inspectors continued:

> No examination is made as to whether there are any other means of communication with the hold than by the hatches, nor does there appear to be any more than the most superficial measures taken to discover concealed contraband goods or to prevent their being easily landed. Neither the hatches nor other communications with the hold are sealed or locked even at night after the vessel has commenced discharging, and although one of the tidal officers sleeps on board there is no pretence of keeping up a night watch on the vessels or on the wharves.

The Collector replied that concerning the free interchange of goods between ships and river boats on the lower St. Lawrence he disclaimed all responsibility and continued:

> But the strictures contained in the paragraph regarding precautions taken to discover contraband goods are probably based upon the fanciful notion that the tide surveyor does not board all the vessels coming into port, and does not place a tidal officer on board of cargo vessels without delay, already shown to be entirely imaginative, consequently not meriting any notice.
>
> Every word concerning the hatches, etc., is true with the understanding that if any part of the cargo is left on the wharf, an officer is invariably detailed to watch over it at night, but I may add, before the hatches

of ships or other communications with the hold are sealed or locked up, and a second officer placed on board to keep watch while the other sleeps, as proposed by the inspectors, it would be well to obtain an estimate of the probable expense of this sealing, locking up and watching, for consideration in connection with the probable advantage to be derived.

The inspectors remarked further:—

> We may here direct attention to the facilities which by this practice are afforded for smuggling, vessels reporting in ballast may have goods concealed in them worth thousands of dollars and will have abundant opportunities for landing them while discharging long before being searched preparatory to jerquing; and every vessel which comes up the river could discharge goods to an indefinite amount by means of market boats long before a Customs officer sees her. Even while discharging and in charge of the Customs House the tidewaiter asleep in his hammock is no guarantee against the landing of contraband goods by night.

In answer to these statements the Collector explained that the inspectors appeared to be ignorant of the existence of supervision, always exercised in the ports of departure, to ascertain if any and what goods are actually on board of vessels sailing out of the United Kingdom for the port of Quebec, and he concludes:

> If the final paragraph was written in sober earnestness, charging the tidewaiter with being asleep in his hammock even while the vessel was discharging cargo, I think the inspectors of ports would have felt it their duty to have communicated the information to me, for a whole business season has passed since they made this discovery; if it is meant that the tidal officer sleeps at night in his hammock I fear nature and habits acquired from earliest infancy will cause him to continue so, notwithstanding that it is disapproved of. It is right to state the fact that special permission is occasionally granted to discharge at night, but in that case an extra tidal officer or two are sent on board at the ships' expense, whose business it is to see that no contraband goods are landed at night.

Regulations Prescribed

COLLECTORS have been advised of the following regulations prescribed by the Minister respecting the prohibited importation of used or second-hand mattresses and materials therefrom.

Item 1219, Schedule "C" of the Customs Tariff, in effect the 2nd May, 1936, reads as follows:—

> *Prohibited goods:* "Used or second-hand mattresses or materials therefrom:
>
> Provided, that this item does not affect in any manner:
>
> (*a*) Mattresses imported under Tariff Items 704, 705, 706, 707, 708, or under tourists' or travellers' vehicle permits;
>
> (*b*) Materials from used or second-hand mattresses, when imported after having been cleaned and fumigated, under such regulations as the Minister may prescribe, accompanied by such certificates as he may designate."

In order to ensure that materials from used or second-hand mattresses be not imported into Canada, either in the condition as taken from the used mattresses or blended with other stock producing a mixture in which the mattress fillings would perhaps not be recognizable, all invoices of material of a type suitable for upholstering, mattress filling and similar purposes are required to bear thereon, or have attached thereto, an affidavit signed by the exporter, duly attested before a Justice of the Peace, Notary or other Commissioner authorized to take oaths, certifying that

> (*a*) none of the material imported has ever been used as mattress filling, or
>
> (*b*) in the case of materials from used mattresses, which have or have not been blended with other stock, that the operations of cleaning and fumigating have been properly and efficiently carried out, with full details of such operations.

In the case of material certified as coming within the category (*a*), the invoice is required to bear thereon or have attached thereto a further affidavit, signed by the exporter or other person who has knowledge of the facts relating to the origin of the material and the processes through which it has passed since its formation as waste, certifying that the material has not been willowed or otherwise machine cleaned and is exactly as recovered from the picking or carding machinery.

Collectors are reminded that waste which has been machine cleaned is dutiable, while waste which is exactly as recovered from the picking, carding or similar machinery is entitled to entry free of Customs duty.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of May, 1935, and May, 1936:—

May, 1936, spirits potable, $527,819; May, 1935, $546,986. May, 1936, spirits, non potable, $51,161; May, 1935, $82,900. May, 1936, validation fee, $94,076; May, 1935, $35,253. May, 1936, malt, $832,047; May, 1935, $795.741. May, 1936, beer, $39,753; May, 1935, $44.092. May, 1936, malt syrup, $24,528; May, 1935, $23.304. May, 1936, cigars, $30,472; May. 1935, $32,681. May, 1936, cigarettes, $1,908,667; May, 1935, $1,913,628. May, 1936, manufactured tobacco, $414,739; May, 1935, $413,078. May, 1936, licences, $544; May, 1935, $886. May, 1936, foreign, raw leaf tobacco, $169; May, 1935, $277,654. May, 1936, total, $3,923,979; May, 1935, $4,166,207.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of May, 1935, and May, 1936:—

May, 1936, tobacco, cut, 1,767,177 pounds; May, 1935, 1,647,792 pounds. May, 1936, tobacco, plug, 313,533 pounds; May, 1935, 351,975 pounds. May, 1936, snuff, 67,002 pounds; May, 1935, 67,429 pounds. May, 1936, cigarettes, number 500,089,191; May, 1935, 478,376,670, May, 1936, cigars, number 10,316,404; May, 1935, 11,030,725.

Revised Circular Issued

CIRCULAR 775-C Revised was issued on June 25, 1936, superseding Circular 775-C. It reads as follows:—

Bill No. "77" assented to June 23rd, 1936, being an Act to amend the Excise Act, 1934, provides in the schedule thereof for a duty of $3 per proof gallon on Canadian brandy, effective May 2, 1936.

Canadian brandy is defined as a spirit distilled exclusively from the juices of native fruits, without the addition of sugar or other saccharine matter, and containing not less than forty-two and seventy-five hundredths (42·75) per centum of absolute alcohol by volume.

Provided that all spirits distilled prior to the second day of May, 1936, from wine produced from native fruits, shall be deemed to be Canadian brandy and shall be dutiable accordingly.

All brandy, as defined above, now held in bond will be subject to duty at $3 per proof gallon.

The blending and Bottling in Bond of imported brandy with Canadian will be permitted in a ratio not exceeding twenty-five per cent (25%) of imported brandy.

When imported brandy held in No. 2 Maturing Warehouse is taken for blending purposes in bond with Canadian brandy, $1 per proof gallon must be paid thereon.

All brandy subject to a rate of $3 per proof gallon, whether in bulk or cased, shall have stencilled or branded thereon the words "Canadian Brandy," and shall be stored separately from other spirits, but if in the same bonding warehouse shall be separated by a partition although compartment inter communication will not be required to be secured by Crown lock.

In the distiller's and officer's official records, monthly returns and stock statement, Canadian brandy shall be shown separately from other spirits.

Export Clearances of Wheat

OVERSEAS export clearances of wheat during the week ending June 12 amounted to 5.217,852 bushels compared with 6,565,898 bushels in the previous week and 802,550 in the corresponding week last year. Imports of Canadian wheat into the United States for consumption and milling in bond for re-export during the latest week were 817,000 bushels compared with 263,000 last year. Export clearances follow, with last year's figures in brackets: Montreal 2.599,275 (146,000) bushels; Vancouver-New Westminster 1,148,609 (236,550); Sorel 1,113,670 (nil); United States ports 198,000 (400,000); Fort William and Port Arthur 123,050 (nil); Quebec 35,248 (nil).

Total overseas export clearances from August 1 to June 12 amounted to 143,247,354 bushels compared with 106,280,986 in the same period of the previous year. United States imports of Canadian wheat in the same periods were 41,748,554 bushels and 23,564,138 bushels, respectively. Totals by ports follow: Vancouver-New Westminster 50,074,093 (43,054,633); Montreal 41,007,121 (22,649,298), United States ports 22,076,000 (19,930,000); Sorel 10,767,646 (3.888 893); Saint John 10,769,607 (5,022,925); Quebec 3,677,314 (2,191,554); Halifax 2,077,661 (2,891,730); Churchill 2,407,000 (4,049,877); Fort William and Port Arthur 400,712 (nil); Prince Rupert nil (2,293,949); Victoria nil (308,129).

Canada's Place in International Trade

CANADA in the calendar year 1935 occupied sixth place in total international trade, rising from eighth place in 1934 and ninth place in 1933. Canada was in fifth place in exports in 1935, fifth in 1934 and sixth in 1933. This Dominion was ninth in imports in 1935, ninth in 1934 and eleventh in 1933.

The following were the nine leading countries in 1935 in aggregate international trade: United Kingdom $5,555,000,000, United States $4,301,600,000, Germany $3,410,900,000, France $2,414,500,000, Japan $1,408,100,000, Canada $1,362,500,000 Belgium $1,212,800,000 Netherlands $1,096,800,000, British India $1,082,600,000. The nine leading countries in 1934 were: United Kingdom $5,375,700,000, United States $3,704,100,000, Germany $3,361,000,000, France $2,657,300,000, Japan $1,295,600,000, Belgium $1,251,900,000, Netherlands $1,167,200,000, Canada $1,159,700,000, Italy $1,093,200,000.

The following were the nine leading exporting (domestic) countries in 1935: United States $2,253,000,000, United Kingdom $2,098,300,000, Germany $1.727,900,000, France $1,025,800,000, Canada $825,300,000, Japan $707,900,000, Belgium $584,200,000, British India $584,100,000, Argentina $516,300,000. Nine leading exporting countries in 1934: United States $2,080,900,000, United Kingdom $1,976,800,000, Germany $1,625,100,000, France $1,158,400,000, Canada $653,300,000, Japan $631,500,000, Belgium $620,000,000, British India $588,400,000, Netherlands $474,800,000.

The following were the nine leading importing countries in 1935: United Kingdom $3,456,700,000, United States $2,048,600,000, Germany $1,683,000,000 France $1,388,700,000, Japan $700,200,000, Netherlands $637,200,000, Italy (12 months ended September 30) $635,000,000 Belgium $628,600,000, Canada $537,200,000. Nine leading importing countries in 1934: United Kingdom $3,398,900,000, Germany $1,735,900,000, United States $1,623.200,000, France $1,498,900,000, Netherlands $692,400,000, Japan $664,100,000, Italy $650,100,000, Belgium $631,900,000, Canada $506,400,000.

Imports from British and Other Countries

IMPORTS in April last amounted to $42,217,004 compared with $36,636,702, an increase of $5,580,302. Imports from foreign countries amounted to $30,541,756 compared with $26,745,352, an increase of $3,796,404. Imports from Empire countries amounted to $11,675,248, as against $9,891,350, an increase of $1,783,898. Imports from the United States aggregated $26,229,090 compared with $23,506.418, an increase of $2,722,672, and from the United Kingdom $8,838,884 compared with $7,095,473, an increase of $1,743,411.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the three months of the fiscal year June 1935 and June 1936. (Decrease marked*).

Districts	1935-36	1936-37	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	191,714 04	367,735 14	176,021 10
Halifax	818,151 56	995,306 90	177,155 34
Saint John	544,505 70	690,508 09	146,002 39
Quebec	460,486 91	804,436 74	343,949 83
Montreal	16,583,750 45	18,354,841 83	1,771,091 38
Ottawa	2,656,049 46	3,769,965 79	1,113,916 33
Kingston	136,200 42	156,712 49	20,512 07
Belleville	347,658 24	369,445 48	21,787 24
Toronto	17,291,430 46	22,512,752 31	5,221,321 85
Hamilton	4,020,204 59	3,981,693 01	* 38,511 58
London	5,845,316 54	7,072,772 18	1,227,455 64
Fort William	106,732 43	146,402 93	39,670 50
Winnipeg	1,381,337 08	1,599,612 93	218,275 85
Regina	129,436 64	152,586 82	23,150 18
Saskatoon	76,438 79	87,309 72	10,870 93
Calgary	678,803 20	802,642 57	123,839 37
Edmonton	228,314 64	271,870 05	43,555 41
Vancouver	3,054,902 16	3,977,370 30	922,468 14
Yukon	13,177 25	20,797 71	7,620 46
Total	54,564,610 56	66,134,762 99	11,570,152 43

* * HERE AND THERE * *

The eel-carrying steamer *Heabs* arrived at the port of Quebec recently from New York, after being towed here by a tug from the Chambly canal. The *Heabs* will be reconditioned before taking on about 200,000 pounds of eels for distribution on the New York market.

The *Heabs* is an annual visitor to St. Lawrence waters, where she collects eels taken in traps in and around Quebec. Specially constructed for carrying eels, her middle consists of water compartments in which the fish are kept alive. The water seeps in through the vessel's seams which are open about half an inch. Fore and aft she has watertight bulkheads, which keep the vessel afloat.

Motoring through the National Parks of the Canadian Rockies offers splendid opportunities to become acquainted with nature in a magnificent setting. Motorists who visit the National Parks of the Rockies for the first time are surprised at the extent and excellence of the highways, all of which are kept in the best of condition during the touring season. In selecting the routes for highways the needs of the tourist and motorist have been considered so as to ensure easy gradients and safety. With the exception of Glacier National Park on the summit of the Selkirk range in southeastern British Columbia, reached only by rail, all National Parks in Western Canada are accessible by motor car.

Nearly 700 miles of motor highways and secondary roads are in operation in the National Parks, of which 554 miles are standard all-weather roads and 110 miles are secondary roads. Each year this system of park highways is being extended to new areas of scenic grandeur, and projects now under construction embrace about 120 miles.

Of special interest to motorists visiting Waterton Lakes National Park, Alberta—the Canadian section of the Waterton-Glacier International Peace Park—is the new approach known as the Kennedy Creek-Belly River cutoff. This new highway will be open for traffic during the coming summer, and will furnish a direct connection between Glacier National Park in Montana and Waterton Lakes National Park in Alberta. From the south the new road leaves United States Highway No. 87 only a few miles north of Babb, in Montana, and runs in a northwesterly direction through the northeastern corner of Glacier Park to cross the international boundary into the Canadian section of the park.

Here is an interesting item culled from statistics. The imports of living animals in April were valued at $84,498 compared with $51,500 last year. There were 49 head of cattle valued at $25,000 from the United Kingdom for the improvement of stock and three from the United States at $750. There were 20 dogs for the improvement of stock, 15 of which came from the United Kingdom and five from the United States. Horses for improvement of stock numbered 34, of which 30 at $13,350 came from the United States and four at $2,700 from the United Kingdom. There were 12,000 pure bred chickens from the United States, 28 domestic fowl at $177 from the United States and one at $24 from the United Kingdom, besides hogs, sheep, goats, leeches, pigeons, pheasants and turtles.

The total value of production of the fisheries of Nova Scotia in 1935 was $7,877,000 compared with $7,674,000 in 1934 and $6,011,000 in 1933. These figures represent the value of the fish as marketed, whether sold fresh, canned, dried or smoked. The lobster fishery was of chief importance with a value of $2,757,000. The quantity was less than in 1934 but the marketed value substantially increased. The cod fishery decreased both in catch and value, but haddock showed increases in both. There were increases in the catch and value of herring, halibut and swordfish.

TOURIST SEASON NOW IN FULL SWING

REPORTS are being received by the *Editor* of increased tourist activity so far this season. The number of tourists' automobiles entering Canada for the sixty-day period shows substantial gains to the middle of June over the corresponding period of 1935. The following article is based on information received from Collectors and other officers at many ports of entry throughout Canada.

AT ST. STEPHEN

The Port of St. Stephen, N.B., is in the process of securing new and enlarged facilities for handling the increasing flow of tourist travel. This year to June 16, the number of sixty-day touring permits issued was 1,836 (1,086). Canadian cars outward for touring 821 (422). Local traffic for which no permits are necessary 210,151 cars.

The Department is constantly improving its accommodation at important border ports and outports to facilitate the prompt and efficient handling of incoming and outgoing automobile tourists. This typical illustration shows the commodious new Customs office situated about five miles south of the village of Lacolle, P.Q., on the international boundary, opened to the public on April 7 of this year. It is situated on one of the main and most travelled highways between New York and Montreal.

AT ROCK ISLAND

Since Memorial Day, May 30, tourist traffic through Rock Island has been very active and a record year is anticipated. Many cars have already reported in bound for the Gaspe Peninsula, and cars have been noted from most of the eastern states and a few from the West, including two each from Wisconsin and Washington. One Guatemalan car also reported in for a trip to Quebec and Montreal.

Automobiles entered and cleared from January 1 to May 31, 1936 and 1935 were as follows: United States cars inwards 24,380 (18,046), outwards 24,219 (17,726); Canadian cars inwards 14,208 (11,896), outwards 14,166 (11,931).

AT LACOLLE, P.Q.

At this outport, up to June 15 this year, 9,184 more automobiles were handled than during the same period last year. United States automobiles inwards for the 60-day period this year numbered 4,919; last year 2,968. For 48 hours 927 (741). Canadian cars outward 6,188 (4,179); inwards 5,494 (3,146). The new Customs office is situated about five miles south of the village of Lacolle on the boundary line. It is on King Edward Boulevard, Route 9, one of the main avenues between Montreal and New York City. W. J. Young is Sub-collector and there is a staff of 13 officers.

At Philipsburg, P.Q.

At this boundary outport from April 1 to June 15, of this year, 11,021 foreign cars entered on sixty-day permits, as against 9,054 for the same period of 1935. On 48-hour permits 854 cars entered; last year 461. Canadian cars outwards 3,995 (3,169). A good season is anticipated by A. H. Merritt, Sub-collector.

At Noyan, P.Q.

At this outport on the Island route from Burlington, Vermont, to Montreal, a new Customs office has been built at the border. United States cars inwards from April 1 to June 15, this year, numbered 2,437, increase 213. Of these 1,913 were on 60-day permits. Canadian cars outwards were 616, increase 146. There are three permanent officers at Noyan, and one seasonal officer.

At Trout River, P.Q.

Comparative automobile traffic totals for the outport of Trout River, Quebec, covering the months of April and May this year and last show an increase of about nine per cent. United States cars entered under 60-day touring permits numbered 1,404 compared with 1,149, an increase of 255, while United States cars entered for periods of 48 hours or less numbered 1,352 compared with 1,330, an increase of 22. Canadian cars reported outwards for touring purposes totalled 2,882 as against 2,693, an increase of 189.

The Customs staff consists of three permanent and three temporary officers, the latter being on duty between the dates May 1 and November 1.

At Cantic, P.Q.

A gain of nearly fifteen per cent in vehicular traffic was made at the outport of Cantic, Quebec, during the period January 1 to May 31, this year, compared with the same months of 1935. Totals for the respective periods were: United States cars inwards 6,266 (5,639), outwards 5,684 (5,482); Canadian cars outwards 3,439 (2,645), inwards 4,201 (2,957); other vehicles inwards 47 (276), outwards 47 (280).

At Highwater, P.Q.

A notable increase in automobile tourist travel through the outport of Highwater, Quebec, during the first five months of this year over the same period of 1935 is shown in the following totals: United States cars entered under 60-day touring permits 4,621 as against 3,121, increase 1,500; United States cars entered for periods of 48 hours or less 9,161 compared with 5,996, increase 3,165; Canadian cars reported outwards for touring purposes 496 compared with 321, an increase of 175.

At Cornwall

At the International Bridge at Cornwall the provision for handling tourist travel this season is the same as last year. There is a twenty-four hour service with sufficient Customs officers to keep the traffic moving speedily. From April 1 to June 15, 1936, the total number of automobiles handled at the Bridge was 14,572, an increase of seventeen per cent over the corresponding period last year. Incoming cars on 60-day permits this year numbered 799 with 2,020 for the 48-hour period, an increase of ten per cent and 43 per cent respectively. Canadian automobiles outwards were 2,778 (2,507).

At Prescott

The tourist season opened briskly at the port of Prescott. Facilities for handling traffic consist of two steel ferries with a twenty minute service daily July 1 to September 30, and an hourly service from October 1 to June 30. Officers are on duty from 5.30 a.m. to midnight. This year to the end of May, 1,205 United States automobiles reported inwards on 60-day permits, and 1,617 on 48-hour permits, an increase in the latter over the corresponding period last year of 700 cars. Canadian automobiles leaving this port for United States points numbered 2,308 (2,113).

At Niagara Falls

A substantial increase in foreign cars inwards and in Canadian cars outwards from April 1 to June 15 over the same period last year is noted in a report furnished by G. C. Gardner, Collector at Niagara Falls. United States cars on 60-day touring permits numbered 19,600, an increase of 3,629. For the 48-hour period inwards 95,150 cars, increase 7,227. Canadian cars inwards 65,576, increase 16,320; outwards 57,641, increase 9,367. Total foreign cars inwards 116,176; increase 9,367; outwards 113,592, increase 12,362. Canadian cars exported for touring purposes numbered 20,161, increase 4,055.

At Fort Erie

The tourist season at Fort Erie over the Peace Bridge and the ferry shows every indication of being in excess of that of last year. F. T. Pattison, Collector, informs the Review that there is a substantial increase from April 1 to June 13, inclusive. The number of 60-day tourist permits issued for the above mentioned period was 27,297, compared with 15,998 for the corresponding period last year. This shows an increase of 11,298. Automobile permits issued for 48 hours numbered 89,189 from April 1 to June 13, inclusive, compared with 82,619 for the corresponding period of 1935. This was an increase of 6,570. Canadian cars exported for touring purposes numbered 15,986, an increase of 1,212 over the same period last year.

Seven lines of incoming automobiles at the Fort Erie end of the Peace Bridge on the Decoration Day week-end this year. The illustration shows the office accommodation of the Customs at this important port of entry and exit.

At Sault Ste. Marie

As there has been an increase in tourist traffic from the United States at the port of Sault Ste. Marie for the past few years, the Collector, R. Fisher, reports that all indications point to a good season this year. Foreign cars inward from January 1 to May 31, on 48-hour and 60-day permits, totalled 2,593, an increase of 589. Canadian cars outwards this season numbered 2,278, an increase of 612 over the same period of 1935.

At Windsor

Early season tourist travel at Windsor indicates that inward and outward traffic at this border port is going to be very heavy this year. Arrangements made to take care of traffic at the bridge, ferry and tunnel, are as follows:—

At the bridge, 31 officers, including 3 senior officers; at the tunnel, 40 officers, including 3 senior officers; at the ferry, 25 officers, including 3 senior officers.

From May 1 to June 15, 1936, the number of 60-day touring permits issued at the port of Windsor was 27,930; for the 48-hour period, 83,136; Canadian cars reported outwards numbered 8,215; the number of passengers reported inwards was 385,416.

These figures show substantial increases over the corresponding period of 1935. A. H. Dalziel, Collector at Windsor, reports that there has been very heavy traffic during the holiday periods, and excellent service was granted to the travelling public.

This illustration shows the movement of tourist traffic at the Customs enclosure at the Windsor end of the Detroit-Windsor tunnel. It shows cars being examined over the Decoration Day week-end, May 30, 1936.

At Sarnia

A marked increase in tourist travel entering at the port of Sarnia is reported by S. A. Cole, Collector, and a busy season is anticipated. From April 1 to May 31, 1936, the records show the following: Total automobiles inwards 13,131, increase 2,292; cars entered for 60 days 4,746, increase 405; permits for 48 hours 4,319, increase 1,220. Total cars outwards 13,120, increase 2,371. Canadian cars exported for touring purposes 1,748, increase 71.

At North Portal

Highway traffic totals at North Portal, Saskatchewan, for the months of April and May, 1936 and 1935, were as follows: United States automobiles entered under 60-day touring permits 104 (108), under traveller's vehicle permits 26 (24), for periods of 48 hours or less 1,229 (1,348), Canadian cars outwards for touring purposes 214 (173), Canadian cars outwards locally 1,604 (1,894). United States and Canadian passengers reported inwards 7,924 (8,250), outwards 7,517 (8,121).

At Coutts, Alberta

Increased tourist travel is reported from the outport of Coutts, Alberta. Sub-Collector W. M. Young states that the indications are that traffic will continue much heavier this season than last, due no doubt in part to the general feeling of optimism concerning western crop prospects. It is probable also that the Sunshine Trail will be hard-surfaced this season. United States cars entered under 60-day touring permits between the dates April 1 and June 10 this season numbered 310 compared with 191 for the same period of 1935; entered for periods of 48 hours or less 2,853 compared with 2,315. Canadian cars outwards under touring permits totalled 332 as against 212; Canadian cars outwards locally 4,404 as against 3,558.

IN BRITISH COLUMBIA

A report received by the REVIEW from Percy R. Peele, Collector at New Westminster, contains a comparative statement covering the highway boundary points of Aldergrove, Boundary Bay, Douglas, Huntingdon and Pacific Highway, all of which are under the survey of the port of New Westminster. Substantial increases are recorded so far this season. A new Customs-Excise building had been constructed at Huntingdon and at Pacific Highway, but these are not yet ready for occupancy until completion of the necessary road paving which is now well under way. There is also a new Customs building at Boundary Bay, and plans have been drawn for a new building at Aldergrove. The Collector reports that these improved facilities will help materially in rendering efficient service to the increasing highway traffic. Seasonal officers have been appointed as follows: Huntingdon 1, Pacific Highway 5, Douglas 2 and Boundary Bay 1. When occasion requires these are supplemented on holidays with officers from the New Westminster staff.

The following figures show the inward and outward movement at the various border points under New Westminster, from January 1 to May 31, 1936:—

Aldergrove.—Canadian cars inwards 2,778, increase 766; Canadian cars outwards 3,105, increase 1,091. Foreign cars inwards 3,655, increase 565; foreign cars outwards 2,856, increase 162.

Boundary Bay.—Canadian cars inwards 5,679, decrease 717; Canadian cars outwards 5,662, decrease 760. Foreign cars inwards 2,904, increase 87; foreign cars outwards 2,862, increase 40.

Douglas.—Canadian cars inwards 12,287, increase 953; Canadian cars outwards 9,703, decrease 384. Foreign cars inwards 4,546, increase 278; foreign cars outwards 3,084, decrease 809.

Huntingdon. — Canadian cars inwards 7,831, increase 1,818; Canadian cars outwards 7,887, increase 1,975. Foreign cars inwards 3,616, increase 204; foreign cars outwards 3,607, increase 199.

Pacific Highway.—Canadian cars inwards 26,612, increase 7,392; Canadian cars outwards 27,705, increase 6,953. Foreign cars inwards 13,188, increase 2,851; foreign cars outwards 14,758, increase 4,187.

In explanation of the noted decrease in Canadian and foreign cars reported at Douglas, the Collector reports that this was due to the temporary closing of the highway leading through Pacific Highway, during a short time in the year 1935, which required all such traffic to be diverted through Douglas, which increased the figures for Douglas at that time, and which, taken for comparison, would show a decrease for the present year.

CANADA'S PLACE IN THE BRITISH MARKET

Canada was first in the British market during the first four months of 1936 in wheat with 15,449,533 cwt., Australia being second with 9,385,381, Argentina third with 441,180, according to British Board of Trade figures. In the same period of 1935 Canada was second with 9,723,973 cwt. and Argentina first with 10,056,443.

Canada was fifth in barley with 110,699 cwt., Soviet Russia being first with 1,470,372, United States second with 1,051,671, Roumania third with 556,009 and Australia fourth with 199,984.

Canada was first in wheat meal and flour with 1,279,816 cwt., Australia second with 875,930 and France third with 322,358.

Canada was first in oats with 377,903, cwt. out of a total of 387,171.

Canada was first in grain and flour combined with a value of £6,821,358, Argentina second with £4,483,961, Australia third with £3,761,838 and France fourth with £1,027,798.

Canada was second in cattle with 4,906 head, the Irish Free State being first with 224,125. This was a large increase in cattle from the Irish Free State and a decrease from Canada.

Canada was second in bacon with 317,597 cwt., Denmark being first with 1,144,396, Netherlands third with 154,805 and the Irish Free State fourth with 148,106.

Canada was second in hams with 78,380, United States being first with 80,475. A year ago the disparity between the British imports of hams from Canada and the United States was much greater, 67,578 cwt. being received from the former and 119,169 from the latter.

Canada was fifth in meats of all kinds, with a value of £1,685,820, the Argentine being first with £5,977,736, Denmark second with £5,029,164, New Zealand third with £4,436,988 and Australia fourth with £2,258,848.

Canada was fourth in cheese with 9,454 cwt., New Zealand being first with 678,959, Netherlands second with 58,862 and Australia third with 47,348.

Canada was second in apples with 880,820 cwt., United States being first with 948,967, Australia third with 308,938 and New Zealand fourth with 48,625.

Canada was fourth in pears with 3,202 cwt., South Africa being first with 186,763, United States second with 81,553, Australia third with 76,849.

Canada was third in fresh and frozen fish with 28,257 cwt., Norway being first with 466,943, Denmark second with 78,919 and the Irish Free State fourth with 12,312.

Canada was second in canned salmon with 56,117 cwt., United States being first with 86,901 and Japan third with 45,358.

Canada was fifth in canned lobsters with 360 cwt. out of a total of 597. This was much lower than a year ago when the amount from Canada in the first four months of 1935 was 1,633 cwt.

Canada was second in lard with 71,419 cwt., United States being first with 232,839 and Brazil third with 61,258.

Canada was second in unmanufactured unstripped tobacco with 5,892,722 pounds, United States being first with 64,436,296, Southern Rhodesia third with 257,954 and Nyasaland fourth with 79,756.

Canada was third in unmanufactured tobacco stripped, with 311,446 pounds, United States being first with 2,727,234, British India second with 1,889,334, Southern Rhodesia fourth with 130,967.

Canada was first in copper ore with 8,615 tons out of a total of 13,051.

Canada was second in hardwood with 1,482,000 cu. ft., United States being first with 2,011,000 and Poland third with 608,000.

Canada was first in softwood, not planed or dressed, with 68,624 standards, Poland second with 57,633, Finland third with 53,310 and Sweden fourth with 41,385.

Canada was second in total wood and timber with a value of £1,420,362, United States being first with £1,466,484, Sweden third with £932,913, Poland fourth with £918,851 and Finland fifth with £885,993.

Canada was second in hides and skins with a value of £809,641, United States being first with £1,257,276, Soviet Russia third with £793,678.

Canada was third in aluminium ingots and blocks with 4,612 cwt., Switzerland first with 26,477 and Norway second with 11,427.

Canada was first in unwrought copper with 28,728 tons, Chile second with 6,479 and United States third with 5,248.

Canada was first with copper plates and sheets with 50,585 cwt. out of a total of 51,279.

Canada was first in nickel with 90,990 cwt. out of a total of 104,259.

EXPORT OF MEATS

May export of meats was of value of $2,947,042, of which $2,596,792 went to the United Kingdom and $224,759 to the United States. This was the largest export of meats since March, 1934, when the amount was $3,039,071. Bacon and hams was as usual the largest item amounting to $2,430,752, of which $2,343,363 went to the United Kingdom, $64,064 to the United States, $11,791 to Newfoundland, $5,806 to Bermuda and smaller amounts to British West Indies, French and American West Indies, the Guianas, Japan, Peru and St. Pierre.

* * NEWS AND COMMENT * *

Vancouver, B.C.: Herbert Crawshaw, an employee of the Income Tax Division, Vancouver District office, died on June 6, 1936, in his fifty-second year. Mr. Crawshaw was one of the originals of the Income Tax staff, having been appointed on the 1st September, 1918. Owing to his previous experience as an auditor with several firms of chartered accountants his qualifications merited for him the promotion to the position of Assessor, Grade 3, which he occupied at the time of his death. The members of the Income Tax staff deeply regret his passing.

Prescott, Ont.: James B. White, Collector, retired on superannuation recently after thirty-five years efficient service. A native of Prescott, Mr. White filled the position of town clerk before his appointment in 1900 to the staff of the old Inland Revenue Department there. He received his appointment as Collector in 1921.

Mr. White has been a member of the Board of Education and an officer of the Board of Trade at Prescott. He retires with the hearty good wishes of his friends and former colleagues.

On the occasion of the retirement of Mr. White, the staff of the port and also officers of the Immigration Department tendered a complimentary dinner to him. E. A. Cook, the new Collector at Prescott, presided, and the address was presented on behalf of the staff by C. H. Ransom. J. P. Kelso also presented Mr. White with a golf bag, and many regrets were expressed at his severing his connection with the Customs-Excise service.

Brockville, Ont.: According to present indications automobile tourist traffic at border points along the St. Lawrence will be substantially heavier this season than last, partly due no doubt to extensive advertising in United States publications of this country's many tourist attractions and also to the new Customs regulations affecting returning Canadians. At the port of Brockville, 823 sixty-day touring permits had been issued during the present touring season up to and including May 31, while touring permits issued for Canadian cars outwards numbered 399. During the same period a total of 486 foreign cars entered this country for touring purposes for 48 hours or less.

Ottawa: One of the veterans of the Department, W. T. Urquhart, former chief of the Refunds Branch, died May 31, 1936. Deceased entered the Customs service at Brantford, Ontario, in 1896, and was transferred to the Refunds Branch at Ottawa in 1901. He became Chief of the branch in 1909, being classified as Supervisor of Refund Claims. In 1922 his rank was changed to Chief Customs-Excise Checking Clerk. He retired on superannuation April 1, 1932. The late Mr. Urquhart was born at Millbank, Ontario, September 9, 1863. He was a very faithful and diligent officer of the Department, and his death is deeply regretted by many former associates and friends.

Montreal: M. P. McGoldrick, former Chief Clerk attached to the Customs-Excise staff at Montreal, who was superannuated five years ago, died May 28, 1936, in his 71st year. Deceased was born and educated in this city. He first entered the employ of the Canadian Pacific Railway where he remained for ten years before entering the Customs service as a computing clerk. After several promotions he was made Chief Clerk in 1920.

Montreal: Gains were made at nearly all points at the Customs express and postal branches, Montreal, during the month of May this year compared with last, as the following figures for the respective months show: express branch—collections $151,125 ($147,443), packages delivered 11,907 (11,488), entries 2,543 (2,151): postal branch—collections $63,593 ($69,772), parcels received 25,659 (22,405), parcels cleared 25,207 (21,973), entries 1,848 (1,804).

Toronto: Comparative totals covering business transacted at the Customs express and postal branches, Toronto, during the months of May, 1936 and 1935, were as follows: express branch—collections $197,647 ($184,757), packages received 38,214 (40,142), entries 3,319 (3,074): postal branch—collections $68,115 ($67,695), packages received 29,010 (29,590), packages delivered 25,271 (26,962), entries 2,441 (2,522).

Nine aeroplanes reported inwards at the Leaside Customs Air Harbour during May and 11 reported outwards. Of these 14 were United States planes and 6 were Canadian.

LETTER BAG

Re Swearing to Entries

J. R. Gresham, Sub-Collector at Whisky Gap, Alberta, writes:—

The letter of W. J. C. Wright of the Walkerville staff, in the March Review gives a much clearer idea of his contention regarding swearing to entries at the Customs House.

Commenting upon it, I can only state that an officer's opinion on a matter has only the weight that his experience warrants.

My experience, until being placed on the border, was mainly with entries covering oil well machinery, and the passing of entries was greatly speeded up by the presence of the attorney or agent having definite knowledge regarding the goods covered by the entry.

I agree with Mr. Wright's statement that many errors in entries (especially where entries covering similar goods have been passed many times before) are the result of carelessness on the part of the importer or his agent.

Mr. Wright clarifies his meaning regarding the saving of brokerage fees, so, in the light of his statement that " brokers who prepare entries and clear shipments at the same port are performing a valuable service to both their clients and to the Customs authorities," I may say that I, too, fail to see why it is necessary for an entry, which has been prepared and sworn to by a broker at one port, to be sent to a broker at the port of clearance for presentation at the Customs House.

Would it be possible to satisfy both views on the matter in question by allowing entries to be passed without the appearance of an attorney or agent in cases where the Customs officer is satisfied as to the tariff status of the goods, and other particulars, by reason of numerous previous entries of a similar character? In such cases the entry is, more or less, a matter of form. Undoubtedly the official having greatest knowledge of the facts could certify, or make affirmation, on the entry, as long as his time would not be spent attending at the Customs House.

However, provision should be made that in cases where there was any doubt in the mind of the Customs officer as to the facts relating to the entry, he could call for a personal appearance of the attorney or agent having knowledge of the facts and have the entry sworn in due form.

JUST AMONG OURSELVES

JUNE-JULY

ADDITIONS

Quebec

Huntingdon (Hemmingford): W. M. Sample, Customs Excise Examiner. Limited Service Outport.

Montreal: Robert Ash. Office Boy; R. B. Barnett, Office Boy; G. A. Connelly, Office Boy; Lucien David. Office Boy; V. L. Dixon, Office Boy; J. A. L. Gagnon, Office Boy; J. A. W. P. L'Ecuyer, Office Boy; W. J. Reid. Assistant Customs Appraiser; Hyman Stein. Office Boy.

Quebec: J. P. E. L. G. Valois, Customs Excise Examiner.

Quebec (Levis): Jean-Paul Pelletier, Customs Excise Examiner (Bilingual).

Ontario

Ottawa: J. W. Jandrew. Customs Excise Examiner.

Toronto: Ernest Croft. Clerk, Grade 1.

British Columbia

Vancouver Reginald Sangster, Customs Truckman.

Yukon Territory

White Horse: J. P. Begg, Customs Excise Examiner (Yukon).

Administrative

Louis McCann, Office Boy; J. C. Taylor, Stenographer, Grade 1; M. E. Tuppins, Stenographer, Grade 1.

Audit

London: D. C. Anthony, Stenographer, Grade 1.

North Bay: R. A. Vincer, Excise Tax Auditor.

Toronto: J. S. Hill, Excise Tax Auditor; W. O. Revell. Excise Tax Auditor.

Windsor: F. W. Rippon, Excise Tax Auditor.

DEDUCTIONS

Nova Scotia

Canso: E. M. Hurst. Collector of Customs and Excise, Limited Service Port and Registrar of Shipping (Superannuated).

Quebec

Quebec: G. H. Cardinal, Customs Excise Examiner (Superannuated).

Ontario

Hamilton: Robert Colvin, Collector of Customs and Excise, Grade 6 Port (Superannuated).

St. Thomas (Aylmer): G. W. Marlatt, Sub-Collector of Customs and Excise, Grade 1 Outport (Retired).

Toronto: W. J. V. Pointon, Computing Clerk (Superannuated).

Toronto (Newmarket): W. G. Jefferson, Sub-Collector of Customs and Excise, Grade 1 (Retired).

Alberta

Lethbridge: W. E. Lydeard, Computing Clerk (Superannuated).

British Columbia

Penticton (Princeton): J. A. Brown, Sub-Collector of Customs and Excise, Grade 1 Outport (Retired).

PROMOTIONS

Quebec

Huntingdon (Dundee): John Fleming, from Customs Excise Examiner, Limited Service Outport, to Customs Excise Examiner, Grade 1 Outport.

Montreal: J. E. A. Bates, from Customs Excise Clerk to Express and Postal Computing Clerk; J. F. P. E. Courtemanche, from Customs Excise Examiner to Computing Clerk; W. A. Dickson, from Express and Postal Computing Clerk to Computing Clerk; L. L. Gagnon, from Express and Postal Computing Clerk to Computing Clerk; G. F. Wilcox, from Cashier and Computing Clerk to Computing Clerk; J. N. R. Viau, from Customs Excise Examiner to Express and Postal Computing Clerk.

Quebec: V. J. N. Nadeau, from Customs Excise Clerk (Relieving) to Computing Clerk.

Ontario

Oshawa: Harry Whittaker, from Customs Excise Examiner to Cashier and Computing Clerk.

Prescott: E. A. Cook, from Customs Appraiser, Grade 3 Port, to Collector of Customs and Excise, Grade 3 Port.

Sarnia (Petrolia): K. G. Macalpine, from Customs Excise Examiner, Grade 1 Outport, to Sub-Collector of Customs and Excise, Grade 1 Outport.

Toronto: C. B. Brown, from Computing Clerk to Assistant Customs Appraiser; D. Urquhart, from Office Boy to Clerk, Grade 1.

British Columbia

New Westminster (Boundary Bay): E. T. Calvert, from Customs Excise Examiner to Senior Customs Excise Examiner.

Vancouver: Francis Dakin, from Customs Truckman to Customs Excise Examiner; E. J. Gauthier, from Customs Excise Examiner to Special Exciseman, Grade 1; J. A. McCulloch, from Customs Excise Clerk to Special Exciseman, Grade 1; T. H. Steele, from Customs Excise Clerk to Special Exciseman, Grade 1.

Administrative

Joseph Bell, from Senior Customs Excise Checking Clerk to Principal Clerk; Samuel Blyth, from Clerk, Grade 3, to Clerk, Grade 4; F. H. Bovey, from Clerk, Grade 3, to Clerk, Grade 4; M. R. J. L. Caron, from Stenographer, Grade 2, to Clerk, Grade 3; E. S. Corcoran, from Office Boy to Clerk, Grade 1; P. A. Errett, from Principal Customs Excise Checking Clerk to Customs Reviewing Appraiser, Grade 2; J. E. H. Hodgson, from Clerk, Grade 3, to Clerk, Grade 4; H. A. Kelly, from Clerk, Grade 3, to Clerk, Grade 4; L. E. Matthews, from Clerk, Grade 1, to Clerk, Grade 2; N. D. Powers, from Clerk, Grade 3, to Principal Clerk; C. J. Prot, from Clerk, Grade 2, to Clerk, Grade 3; J. E. Robertson, from Stenographer, Grade 2, to Clerk, Grade 3; L. M. Turcotte, from Clerk, Grade 3, to Clerk, Grade 4.

PROMOTION AND TRANSFER

G. B. Lindsay, from Customs Excise Clerk (Relieving), Saint John, N.B., to Assistant Inspector of Customs and Excise, Ottawa.

TRANSFERS

Quebec

J. W. McGill, from Sub-Collector of Customs and Excise, Grade 1 Outport, Huntingdon (Ste. Agnes de Dundee) to Sub-Collector of Customs and Excise, Grade 1 Outport, Huntingdon (Dundee); A. P. O'Reilly, from Customs Excise Examiner, Grade 1 Outport, Huntingdon (Ste. Agnes de Dundee) to Customs Excise Examiner, Grade 1 Outport, Huntingdon (Dundee); S. D. Yeo, from Special Exciseman, Grade 3 Class "C," Welland, to Special Exciseman, Grade 3, Class "A," Montreal.

Ontario

C. B. Spahr, from Sub-Collector of Customs and Excise, Limited Service Outport, Kitchener (New Hamburg) to Customs Excise Clerk, Kitchener.

Audit

Frank Charlesworth, from Excise Tax Auditor, North Bay, to Excise Tax Auditor, Ottawa; R. L. Kergan, from Excise Tax Auditor, Calgary, to Excise Tax Auditor, Winnipeg; R. G. Paterson, from Excise Tax Auditor, Winnipeg, to Excise Tax Auditor, Calgary.

Inspection

C. H. Harris, from Assistant Inspector of Customs and Excise, Toronto, to Assistant Inspector of Customs and Excise, Ottawa; H. R. Wilson, from Inspector of Customs and Excise, Winnipeg, to Inspector of Customs and Excise, Toronto; W. J. Brown, from Inspector of Customs and Excise, Toronto, to Inspector of Customs and Excise, Winnipeg.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JUNE 1935 AND 1936

—	1935	1936	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	6,761,330 02	7,783,707 30		
Less Refunds and Drawbacks	713,189 53	504,764 44		
Net	6,048,140 49	7,278,942 86	1,230,802 37	....
Excise Taxes	9,717,755 58	12,275,789 17		
Less Refunds and Drawbacks	269,877 02	196,048 20		
Net	9,447,878 56	12,079,740 97	2,631,862 41	....
Excise Duties	4,118,879 03	4,050,690 47		
Less Refunds and Drawbacks	44,171 97	46,348 76		
Net	4,074,707 06	4,004,341 71	....	70,365 35
Sundry Collections	58,257 14	64,410 11		
Less Refunds and Drawbacks	0 60	24 30		
Net	58,256 54	64,385 81	6,129 27	....
Net Totals	19,628,982 65	23,427,411 35	3,868,794 05	70,365 35
Net Increase	....	....	3,798,428 70	

TOTALS FOR THREE MONTHS

—	1935-36	1936-37	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	20,869,492 05	22,063,932 02		
Less Refunds and Drawbacks	2,290,041 94	2,010,535 40		
Net	18,579,450 11	20,053,396 62	1,473,946 51	....
Excise Taxes	22,919,920 75	27,146 729 42		
Less Refunds and Drawbacks	758,280 22	740,110 38		
Net	22,161,640 53	26,406,619 04	4,244,978 51	....
Excise Duties	11,208,716 50	11,398,902 92		
Less Refunds and Drawbacks	203,381 47	183,526 52		
Net	11,005,335 03	11,215,376 40	210,041 37	....
Sundry Collections	192,313 07	181,158 23		
Less Refunds and Drawbacks	5,625 65	231 69		
Net	186,687 42	180,926 54	....	5,760 88
Net Totals	51,933,113 09	57,856,318 60	5,928,966 39	5,760 88
Net Increase	....	....	5,923,205 51	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JUNE 1935 AND JUNE 1936

—	June, 1935	June, 1936	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	3,759,750 52	6,447,036 40	....	2,687,285 88

TOTALS FOR THREE MONTHS

—	1935-36	1936-37	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	54,564,610 56	66,134,762 99	....	11,570,152 43

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JUNE, AND THE THREE MONTHS ENDED JUNE, 1935 AND 1936

—	June, 1935		June, 1936	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		58,504,829		79,181,200
Total Exports (Foreign Produce)		893,887		761,136
Principal Items of Exports—				
Wheat Bush.	6,494,622	5,148,692	25,763,565	19,682,585
Wheat flour Brls.	429,561	1,664,482	430,171	1,663,424
Fish Cwt.	151,840	1,577,915	182,793	1,871,038
Furs $		748,731		928,805
Meats Cwt.	147,326	2,146,958	184,215	2,585,256
Cheese Cwt.	17,351	196,047	53,151	681,615
Planks and boards M ft.	129,800	2,444,084	169,550	3,388,618
Wood pulp Cwt.	1,208,658	2,432,870	1,182,297	2,492,252
Newsprint Cwt.	4,544,309	7,690,850	5,671,779	9,816,644
Automobiles and parts $		1,893,353		1,779,091
Copper, partially manufactured Cwt.	385,807	2,912,013	252,337	2,150,043
Nickel, unmanufactured $		2,294,150		3,517,651
Imports entered for consumption—Free goods		21,697,721		30,115,189
Imports entered for consumption—Dutiable goods		25,033,968		31,679,988
Total imports entered for consumption		46,731,689		61,795,177

—	Three months ended June, 1935		Three months ended June, 1936	
	Quantity	Value	Quantity	Value
		$		$
Total exports (Canadian Produce)		171,316,942		220,424,781
Total Exports (Foreign Produce)		2,461,483		1,997,197
Principal Items of Exports—				
Wheat Bush.	23,511,916	19,517,590	59,652,912	46,446,175
Wheat flour Brls.	1,089,689	4,201,806	1,159,986	4,592,001
Fish Cwt.	477,507	3,923,883	431,039	3,941,480
Furs $		2,378,982		2,806,146
Meats Cwt.	415,631	6,073,499	493,224	7,375,543
Cheese Cwt.	31,877	398,196	94,295	1,190,307
Planks and boards M ft.	323,183	5,979,333	414,393	8,333,974
Wood pulp Cwt.	3,204,687	6,721,443	3,396,853	7,082,861
Newsprint Cwt.	12,520,398	21,281,954	14,695,418	25,377,235
Automobiles and parts $		7,861,734		5,250,501
Copper, partially manufactured Cwt.	901,179	6,392,829	978,166	8,262,165
Nickel, unmanufactured $		7,419,411		9,710,620
Imports entered for consumption—Free goods		61,116,249		72,954,978
Imports entered for consumption—Dutiable goods		76,791,889		90,178,043
Total imports entered for consumption		137,908,138		163,133,021

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The National Revenue Review

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LETTER BAG

August, 1936

Vol. IX
No. 11

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
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Private Secretary, GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, WM. IDE.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. IX OTTAWA, AUGUST 1936 No. 11

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

Fourteen Lines of Traffic

AN all-time record for automobile traffic was established at Fort Erie on July 4 this year, F. T. Pattison, Collector, reports to the Review, when a total of 28,000 cars was handled at the Peace Bridge and over 3,000 at the ferry. This was the first occasion on which 14 lines of traffic were open at the Canadian end of the bridge. The previous high mark for one day in Peace Bridge traffic was reached in 1930 when 25,000 automobiles inward and outward were reported. Last year's one-day record was 20,000 cars. Sixty-day touring permits issued July 4 totalled 4,231.

This exceptional volume of automobile travel was due, no doubt, not only to the fact that Independence Day this year fell on a Saturday but also to the occasion of the opening of the Fort Erie race track on this day, which drew large crowds from the United States. Many residents of Buffalo have summer homes in Canada, and in addition to this the Canadian side is an attraction to picnickers and bathers.

Over the long week-end, July 3-5, a total of 56,646 cars was handled. Of this number 49,038 crossed at the bridge and 7,608 at the ferry. Despite this rush of traffic no delays occurred at the Canadian end of the bridge or at the ferry. Each trip to the Canadian shore found the ferry boats loaded to capacity. Although not so rushed, authorities at both Grand Island bridges reported business good.

The Flow of Border Travel

INTERNATIONAL bridge, ferry and tunnel companies operating between Canada and the United States, all across the Ontario boundary, reported 5,681,113 motor vehicles, 167 horse drawn vehicles and 18,338,663 pedestrians and passengers of vehicles other than drivers or a total of 24,027,943 persons crossing the border in 1935 as against 21,878,322 in 1934. Revenues were reported at $2,918,864, or a gain of $448,035 over the 1934 revenues. The net operating revenues increased from $330,876 to $526,704. The re-opening of a large amusement park was a big factor in these increases.

Departmental Rulings

Plat-num Nail Polish, Plat-num Nail Polish Remover and Plat-num Oily Nail Polish Remover, per samples, from A. Sartorius and Company, Inc., New York, dutiable under Tariff Item 160.

"Spiral pads and lotion" and "Croquinole pads and lotion," per samples, for permanent waving the hair, from Universal Permanent Wave Machine Corp., New York. The lotion. . . tariff item 220 (*b*); the pads of cotton, metal foil and paper. . . tariff item 548.

Increased Collections at Winnipeg

A. M. KENNEDY, Collector at Winnipeg, reports to the REVIEW that Customs-Excise revenue collected there, April 1 to June 30, 1936, amounted to $2,093,004 compared with $1,874,983 during the same period last year, a gain of $218,021. Totals in detail for the three months period were as follows: import duty $849,633, increase $18,044; import sales tax $218,953, increase $48,929; Excise tax import $125,989, increase $12,509; Excise tax $661,715, increase $114,605; Excise duty $234,291, increase $23,540; Sundry collections $2,423, increase $395.

Business transacted at the Customs express branch during the respective three months periods was as follows: collections $65,396 ($65,376), packages handled 27,470 (25,670), entries 2,197 (1,960). At the postal branch collections totalled $38,231 ($35,918), parcels 30,182 (29,703), entries 2,173 (2,117).

Further totals covering the three months periods were: manifests received 8,569 (7,335), Customs entries taken 17,786 (16,187), domestic Excise tax entries 2,688 (2,466), Excise duty entries 1,116 (1,067).

Air Travel Increased

INTERNATIONAL air traffic through the Customs Air Harbour at St. Hubert, Quebec, in June last made substantial gains over that of June, 1935, as the following totals covering the respective months show:—

Aeroplanes inward 64 (39), outward 58 (37); passengers inward 144 (91), outward 162 (109); pieces of baggage examined inward 162 (151), outward 205 (141); bags of mail inward 374, weight 6,035 pounds (339, weight 5,208 pounds), outward 235, weight 6,231 pounds (246, weight 7,473 pounds); express parcels inward 14 (13), outward 2 (2); value of importations $13,809 ($651); tourist permits issued 4 (4); flights cancelled owing to weather conditions 2 (3).

Amendments to the Customs Act, 1936

COLLECTORS have been advised as follows: For Sections 5 and 6 of Chapter 30, An Act to amend the Customs Act, 1936, printed with Memorandum Series D No. 42, substitute the following:—

5. Section two hundred and seven of the said Act is hereby repealed.

Sec. 207 repealed.

6. Section two hundred and fifty-seven of the said Act, as enacted by section thirteen of chapter nineteen of the statutes of the present session, is repealed and the following substituted therefor,—

257. Every master or person in charge of any vessel and every driver or person conducting or having charge of any vehicle or conveyance, who refuses or neglects to stop such vessel, vehicle or conveyance, when required so to do, in the King's name, by an officer or person employed as such, and every person who is present at any such seizure or stoppage, and who, when called upon in the King's name by such officer or person to aid and assist him in a lawful way, refuses or neglects so to do, shall be liable on summary conviction before two justices of the peace, to a fine of not more than one thousand dollars and not less than fifty dollars, and, in default of payment to imprisonment for a term of one year, or to both fine and imprisonment.

Refusing to stop when required in King's name.

Penalty.

7. This Act in whole or in part shall come into force on a date or dates to be fixed by proclamation of the Governor in Council published in the *Canada Gazette*.

Commencement of Act.

Corrected Memorandum Series D No. 42 will issue in due course.

Regulations Issued by Income Tax Division

THE following regulations were issued by the Commissioner of Income Tax, dated July 6, 1936, regarding election by non-resident-owned investment corporations falling within the meaning of paragraph *(p)* of Section 2 of the Income War Tax Act:—

Whereas by subsection four of section nine of the Income War Tax Act, a Non-resident-Owned Investment Corporation may elect within such time, effective from such date, and in such manner as may be prescribed by regulations thereunder, the regulations for such purposes are hereby prescribed, namely:—

1. Such companies, in respect of the 1935, 1936 and 1937 periods, or fiscal periods ending therein, desiring to elect, must elect within twelve months from the twenty-third June, 1936, being the date of the passing of the Act to amend the Income War Tax Act, being Chapter 38 of the Statutes of 1936.

Thereafter, in respect of all subsequent periods, an election made within the first six months of any fiscal period may be made effectively in respect of the period in which the election takes place, or any succeeding fiscal period, while an election made in the last six months of any fiscal period shall apply only in respect of the next or any succeeding fiscal period.

2. Once an election is made, thereafter the company shall continue to be taxed at the rates provided for in paragraph E of the First Schedule of the Act, while it remains a Non-resident-Owned Investment Corporation as defined by Paragraph *(p)* of Section two of the Act, and without power of revocation thereafter; with this proviso, that the company, upon request in writing therefor to the Commissioner of Income Tax at Ottawa, made at least six months before the end of any fiscal year, may become subject, from the beginning of the succeeding fiscal year, to the tax payable at the rate applicable to corporations under either paragraph C or D of the First Schedule of the Act instead of at the rate provided for in paragraph E of such Schedule.

The election for and the withdrawal from the application of paragraph E of the First Schedule of the Act and related sections by any company exhausts the force thereof and any such company may not again effectively elect to be subject to the rate of tax provided for in paragraph E of the First Schedule of the Act.

3. Subsequent to election, should any company cease to be a Non-resident-Owned Investment Corporation as defined by paragraph *(p)* of Section two of the Act, such company will be taxed in respect of the fiscal period in which this occurs on the income of the fiscal period, at the corporate rates otherwise provided for in the Act.

4. Election shall be made by forwarding by registered mail to the Commissioner of Income Tax at Ottawa the following documents, in duplicate:

(a) An affidavit setting forth all the necessary facts to show conclusively that the company is in fact technically a Non-resident-Owned Investment Corporation as defined by paragraph *(p)* of Section two of the Act, and has been throughout any past fiscal period or periods, or part thereof, in respect of which the election is being made. Such affidavit must be made by an authorized officer of the company holding such position that he, by his own personal knowledge, is aware of the facts contained in the affidavit.

(b) A certified copy of the Resolution of Directors of any such company authorizing the election to be made.

(c) The election itself, which shall state the first period to which the rates of tax laid down in paragraph E of the First Schedule of the Act shall apply.

5. The Resolution of the Directors of the company authorizing the election and the election itself must be confirmed at the next succeeding annual meeting of the shareholders of the company by an appropriate Resolution to that effect, and a certified copy of such Resolution, in duplicate, must be filed within one year from the date of mailing of the said registered letter containing the election.

6. On failure to so file the said Resolution the Minister, in his discretion, may reject the resolution *ad initio.*

The right is reserved to issue such further regulations altering, amending or extending the foregoing as may, from time to time, be required or be deemed necessary.

League of Nations Economic Sanctions

Import and Export Restrictions Cancelled.—By Order in Council dated 9th July, 1936 (P.C. 1715), published in the *Canada Gazette* as a Proclamation on this date, Orders in Council P.C. 3461, P.C. 3594, and P.C. 164, dated 31st October, 1935, 15th November, 1935, and 18th January, 1936, respectively, are cancelled as and from 15th July, 1936.

Departmental Memorandum Series D No. 16 and Supplements 1 and 2 thereto, relating to the prohibition of importation of goods from and the exportation of goods to Italy and Italian Possessions, issued under the authority of the Orders in Council referred to, are cancelled as and from 15th July, 1936.

Where Canada Obtains Her Cutlery

THE greater portion of Canada's importation of cutlery comes from the United Kingdom. Perhaps this is due in a large measure to the high standard attained by British manufacturers who for years have been perfecting edge and precision instruments. Table knives and forks were imported principally from the United Kingdom, United States and Germany during the fiscal year ending 31st March, 1936. During that period scissors and shears were brought in from these same countries with a large preponderance in value in favour of the British article. Over two-thirds of all imported safety razor blades originated in England as did four-fifths of our importations of razors. Pen-, jack- and pocket-knives were imported from the United Kingdom to the value of over $96,000, while Germany shipped over $74,000 worth of these articles and the United States $20,000 in value.

Other importations of cutlery include hunting knives, daggers and dirks, swords (antique and heirlooms), and bayonets, and some of these articles have to be dealt with as offensive weapons under the Criminal Code. Those delicate instruments known as surgical knives, and other knives designed for special purposes, are included in the list of importations. Departmental statistics, however, do not discriminate between cutlery shipped in the ordinary course as merchandise for sale and as presents, about which there is a very old and persistent superstition. It is learned from a reputable source that if a finely jewelled sword is sent to an important Chinese dignitary, it is implied that he is to use it to take himself out of this world in the time honoured way. This, however, must be losing its force and effect in China as is evidenced by the fact that one very important state officer who received this delicate intimation that his services were no longer required in this mundane sphere carried it off with him to some other country and sold it to assist in defraying his living expenses. A prominent member of a Sheffield firm manufacturing steel of all kinds is responsible for the story that when Queen Victoria visited them and they presented her with a beautiful piece of cutlery, they insisted upon her paying a penny so that the Patron Saints of the cutlers would be propitiated. Departmental statistics, however, do not record the exportation of Canadian pennies in any large volume as propitiation for British or foreign cutlers who have donated specimens of their craftsmanship to customers or friends in Canada.

Changes in List of Customs-Excise Ports

Princeton, B.C., an outport and warehousing port under the survey of the port of Penticton, B.C., closed on and from 1st August, 1936.

Mahone Bay, N.S., an outport and warehousing port under the survey of the port of Lunenburg, N.S., closed on and from 1st August, 1936.

Taber, Alta., a postal collecting station under the survey of the port of Lethbridge, Alta., closed on and from 1st August, 1936.

Great Village, N.S., a postal collecting station under the survey of the port of Truro, N.S., closed on and from 15th July, 1936.

Discipline a Hundred Years Ago

THERE is a familiar ring about this story. Those who are obliged to sign attendance sheets may be interested in knowing that over a hundred years ago revenue officers in Britain and the Colonies had to sign on and off, and were fined for being late or absent from duty. There came to the *Editor's* desk recently an interesting old volume marked "General Orders," and bearing on the title page the following description: "Supplement of General Orders which have been issued since 1828 for the government of officers in the British possessions abroad. London: J. Hartnell, Wine Office Court, Fleet Street, for His Majesty's Stationery Office, 1833."

Two items of special interest dealt, the one with the placing of Appearance Sheets in all colonial Customs offices, and the other with certain rules governing leave of absence of Customs officers. The Appearance Sheet was signed in the morning and afternoon. The order governing the placing of appearance sheets was dated May 5, 1830, and was written at the Custom-House, London. It reads in part:—

> Having thought it fit to extend to the Colonies our minute of the 10th April, 1821, containing regulations for more effectually ensuring the due attendance of officers and clerks in the service of this revenue at the out-ports in England;—
>
> Herewith you will receive copies of the above minute, together with forms of Appearance Sheet required thereby to be kept, and we direct you to take care that the said minute be duly obeyed by yourselves and the officers under your survey, so far as you are respectively concerned.
>
> In pursuance of the directions of the Lords of the Treasury, the following fines are to be levied for the non-attendance of officers and clerks under their survey, within the legal hours, to commence from the receipt of the order; viz.
>
> In case the salary, or incidental allowances, of any such person shall not exceed £100 per annum—if absent at the legal hour, 2 shillings; if absent the whole of the day, 4 shillings.

If the salary exceeded £100 but did not exceed £150 the fines were 2 shillings, 6 pence, or 5 shillings. And so on, the fines being increased for every additional £50 in salary. The highest fines were imposed on incomes of £500 and upwards, being 10 shillings for absence at the legal hour and £1 for absence during one day.

> In order that the said fines may be regularly collected, no salary or other allowance shall be paid to any such officer or clerk until his fines, incurred in the preceding quarter, have been fully paid.
>
> It is to be understood, however, that notwithstanding the payment of fines, any dereliction of the Board's Standing Orders, for ensuring the due attendance of the officers and clerks, will also be visited by such censure or punishment as the nature of the case may appear to deserve.

The order covering leave of absence deals especially with absence "on account of pecuniary embarrassment," and reads in part as follows:—

> Herewith you will receive, for the information and government of yourselves and the several officers under your survey, copy of the Board's minute containing regulations to be observed in the cases of officers obtaining extended leave of absence, on account of pecuniary embarrassment, prior to their being permitted to resume their duty.
>
> The Board having recently had before them a case in which an officer of the Department had borrowed money of inferior officers under him, and had taken the benefit of the Insolvent Act under circumstances highly discreditable, and being of opinion that it is of the highest importance to maintain the character and respectability of the Department, be it resolved,—
>
> That no officer in future who may obtain any extension of leave of absence on account of pecuniary embarrassment, shall be permitted to resume his duty until a full statement of his debts, their nature and amount, has been in the first instance called for, or laid before his superior officers, or in the event of a superior officer, before the Surveyors General, in order that a strict enquiry may be made by them into all the circumstances attending his embarrassment, as well as his general conduct and character, in order that the whole may be laid before the Board, for their consideration and final determination whether the officer be a fit person to be allowed to resume his duty.

Canada's Leading Markets

CANADA'S twelve leading markets in June were as follows: United Kingdom $33,270,000, United States $26,462,000, Japan $2,362,000, Australia $2,320,000, Belgium $1,937,000, Netherlands $1,610,000, British South Africa $1,165,000, New Zealand $988,000, Newfoundland $882,000, France $727,000, British West Indies $723,000, Norway $693,000.

A Story of Coffee

CANADA'S coffee imports during the past fiscal year amounted to 36,637,965 pounds, valued at $3,556,029. These imports consisted largely of green coffee. Principal coffee imports last year according to country were as follows:—British East Africa 10,170,691 pounds, $803,048; Jamaica 7,039,773 pounds, $602,635; Brazil 6,935,497 pounds, $581,895; Colombia 6,599,413 pounds, $627,991; Great Britain 1,744,528 pounds, $220,191; Mexico 790,861 pounds, $81,944.

The coffee bean comes from a plant or tree indigenous to Ethiopia, and the word coffee is thought by some authorities to have been derived from the word *Kaffa*, an Ethiopian province. However, there is better authority for believing that the word is derived from the Arabic *K'hawah.*

The coffee tree, of which there are about twenty-five species, is widely cultivated in Africa besides growing wild in many sections. At one time Arabia supplied the world. Later the centre of production moved to the West Indies, then to Java and finally to Brazil which today produces about two-thirds of the world supply. Other important coffee producers and exporters include Colombia, Venezuela, Dutch East Indies, Salvador, Guatemala, Haiti, Mexico, Nicaragua, Costa Rica, British India, British East Africa, British West Indies.

While India is the principal coffee-growing country in the British Empire, other sections such as the Kenya Colony in Africa have greatly increased production in recent years.

Just when coffee was first generally used as a beverage is not known. Records show, however, that it was in common use in Ethiopia in the fifteenth century and probably had been for many centuries. The Mohammedans early recognized the stimulating effect of coffee drinking and many of them drank coffee while participating in prolonged religious services. Its use, however, in this respect stirred up fierce opposition by the more strict members of the faith who held it to be an intoxicating beverage prohibited by the Koran. In spite of protests the coffee-drinking habit spread rapidly among Arabians, so much so that the production and use of coffee as a beverage became as wide-spread in Arabia as the production and use of tea in China.

Coffee-drinking became popular throughout Europe during the seventeenth century. Coffee houses were opened first in Constantinople and Venice, and in 1652 the first one was opened in London. Others quickly followed and to the end of the eighteenth century coffee houses played an important part in the social life of Europe. Some countries were alarmed by the growing popularity of the new beverage which they considered injurious and tried to restrain or even prohibit its use. In Germany, for instance, coffee roasting was put under a licensing system and in England Charles the Second strove to suppress coffee houses altogether as he considered them to be centres of political agitation.

The best known adulterant for coffee is chicory which, however, is often considered, especially in Europe, to greatly enhance the flavour and richness of the drink. Other well-known adulterants for coffee are: roasted and ground roots of dandelion, carrot, parsnip and beet; beans, lupins and other leguminous seeds; wheat, rice and various cereal grains; the seeds of the broom, fenugreek and iris; acorns, also the soja or soy bean.

Annual per capita consumption of coffee in Canada in recent years was about 3·3 pounds, in Great Britain about 0·7 pound and in the United States about 12 pounds.

Canal Traffic Increased

TOTAL traffic using the Welland Ship Canal in June amounted to 1,433,765 tons, an increase of 371,724 over June, 1935. Wheat shipments increased by 109 per cent. Wood pulp, soft coal and iron ore also increased. Freight on the St. Lawrence canals amounted to 1,207,134 tons, an increase of 192,648, while freight through the Sault Ste. Marie canal, Canadian and United States locks, amounted to 7,805,299 tons as against 5,708,966 in 1935. Iron ore increased 58 per cent, wheat 12, and soft coal 6 per cent.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the four months of the fiscal year July 1935 and July 1936. (Decrease marked *)

Districts	1935-36	1936-37	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	220,589 11	403,103 57	182,514 46
Halifax........	874,978 83	1,047,488 68	172,509 85
Saint John.....	562,470 39	734,586 30	172,115 91
Quebec........	507,178 84	890,517 01	383,338 17
Montreal......	17,686,237 21	19,725,712 52	2,039,475 31
Ottawa........	3,188,932 82	5,075,940 63	1,887,007 81
Kingston......	143,514 51	174,175 78	30,661 27
Belleville......	356,174 52	399,587 31	43,412 79
Toronto.......	18,734,813 41	24,785,454 31	6,050,640 90
Hamilton.....	4,159,924 29	4,355,655 39	195,731 10
London.......	5,930,937 00	7,371,048 84	1,440,111 84
Fort William..	124,991 31	179,342 84	54,351 53
Winnipeg......	1,465,664 40	1,712,376 63	246,712 23
Regina........	138,290 57	166,694 68	28,404 11
Saskatoon.....	79,085 17	93,944 51	14,859 34
Calgary.......	711,403 20	836,418 26	125,015 06
Edmonton....	245,650 17	293,979 21	48,329 04
Vancouver....	3,262,045 45	4,215,776 24	953,730 79
Yukon........	15,023 63	21,371 10	6,347 47
Total.....	58,407,904 83	72,483,173 81	14,075,268 98

* * HERE AND THERE * *

Every state in the Union was represented by visiting cars entered at Niagara Falls in June last, New York holding first place with a total of 5,790 cars, Michigan was second with 1,857 cars entered, Ohio third with 1,116 cars and Pennsylvania fourth with 1,087 cars. Five cars were entered from Hawaii, four from Cuba and one from each of the following: Alaska, England, Porto Rico, Mexico, Bahamas, Canal Zone, Italy, Philippines.

The following editorial appeared recently in the Brockville *Recorder and Times*:

> One of the things that we are glad we are not is a Customs officer, not merely because we should very much dislike having to interrogate everybody who happened along concerning the contents of their baggage, where it was bought and how much it cost, but because it must be one of the very worst jobs in all the world to attempt to assess duties after all of the changes in the rates that have taken place within the past few years and that are continuing to take place.
>
> There are people who imagine that being a National Revenue officer is one of the most desirable of sinecures and. who actually envy the men with their smart uniforms, brass buttons and everything else, who. in their opinion, lead lives of langorous, pleasant ease, at salaries which are more or less comfortable, followed by a retiring allowance which assures them at least a competency in their declining years.
>
> Such people do not, however, reckon with the unpleasantness which frequently characterizes the duties of these necessary officers, the politeness and tact which (in spite of every provocation) they are required to display unfailingly towards the public, and, above all, with the mass of infinite detail which they must carry with them in some manner as they proceed to tax the public for the dutiable articles that it imports.
>
> It is one of the modern miracles how Customs officers, having to bear in mind almost daily changes in the schedules that they are required to enforce, not only manage to do so with a surprising degree of efficiency but also manage to preserve their senses. Anyone who thinks that being a Customs officer does not require long hours of real work and the possession of more than average grey matter is due for a sudden awakening should he ever find himself a member of this service.

Maple syrup is used in a variety of ways. Besides being a distinctive comestible in itself, it is employed in the manufacture of candies, confections, chocolates, jams, ice cream and tobacco. Tobacco seasoned with Canadian maple syrup is popular in many parts of Europe. Maple syrup is also used in commercial blending with other syrups and commodities.

Flags of fourteen countries appeared in Montreal harbour during 1935, when Canada's eastern seaport metropolis handled the biggest tonnage in seven years. Outstanding developments in the harbour were completed during the year. Total tonnage of import, export and domestic merchandise handled through the port was 11,654,426 tons, an increase of 328,621 tons over 1934.

The net registered tonnage was the second highest in the port's history with 1,058 ocean-going ships, 747 coasting vessels, and 3,920 proceeding to and from inland ports, making a total of 5,725 ships. Export tonnage handled at the port increased slightly due mainly to larger outward grain shipments while imports showed a new high record with an increase over 1934 of almost half a million tons.

Seven or eight years ago Montreal was known primarily as a grain-exporting harbour, grain exports in 1928 amounting to 45 per cent of the total. In 1935 the situation had altered to the extent that the grain exports were only 10 per cent of the total tonnage.

Oil has become a prominent article of commerce at the port of Montreal during the past ten years, increasing from 625,382 tons in 1925 to 2,081,264 tons in 1935. In one section of the port is what might be termed almost a separate oil harbour, where several oil importing and refining companies are located, each served by a small industrial wharf piped for the rapid unloading of crude petroleum and gasoline in bulk from the large ocean tankers.

Canada produces over 80 per cent of the world's supply of nickel, all of it from the Sudbury district of Ontario, except a small quantity recovered as a by-product of the treatment of the silver-cobalt-nickel ores of the Cobalt district in the same province. From 830,477 pounds in 1889, the production of nickel increased continually to a war-time peak of 92,507,293 pounds in 1918. After a slump to 17,597,123 pounds in 1922, production expanded rapidly again and in 1928 exceeded that of the war year 1918, while 1929 established a still higher record of 110,275,912 pounds. Production declined to 30,327,968 pounds in 1932, but has since made a remarkable recovery. In 1934 the output totalled 128,687,340 pounds, a new high, and in 1935 continued its upward climb with a total of 138,516,240 pounds.

IMPROVED CUSTOMS FACILITIES

New and Enlarged Accommodation at St. Stephen

NEW and improved Customs quarters and facilities have been provided at St. Stephen, N.B., which is the gateway for thousands of tourists from the United States entering the Maritime Provinces. The commodious quarters will facilitate the prompt and efficient handling of traffic through this busy highway point of entry. The Customs Ferry Point Bridge office together with quarters for the Immigration Service are on the lower floor of this spacious and modern building, with the Collector's office and Long Room occupying the second floor. This improvement in accommodation at this point is but the start of the proposed erection of a complete new and modern plant which will embrace an area equally as large on the left-hand side of the illustration and in which will be provided a warehouse, examining pit and detention yard for Customs purposes, which in time will, it is expected, be located at the Canadian end of a new and considerably widened International bridge.

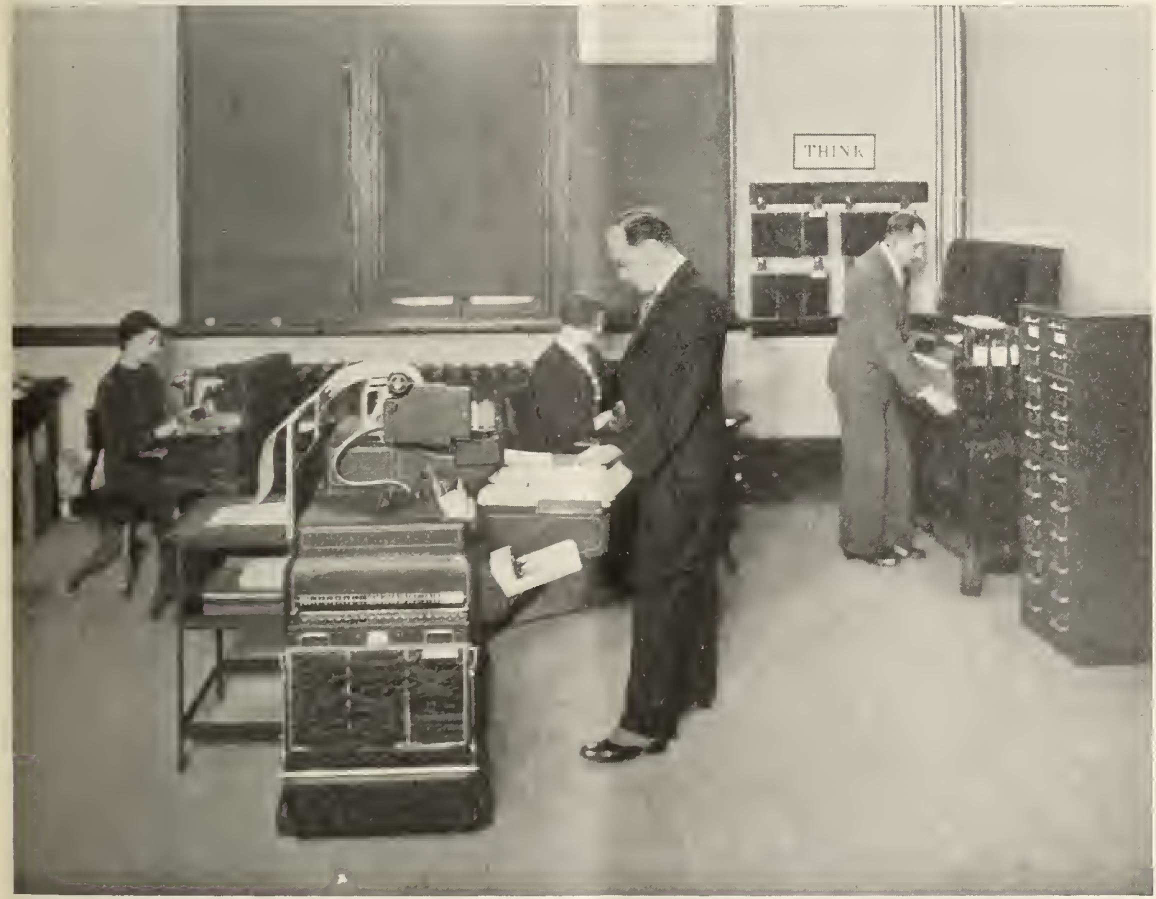
The new and commodious Customs quarters at St. Stephen, N.B.

NEW SYSTEM AT WORK IN ACCOUNTS BRANCH

(The following interesting description of the new system of recording revenue and expenditure in the Accounts Branch was written for the *Review* by J. A. Ross, Representative of the Treasury in the Department of National Revenue.)

ON the first of April, 1936, a change of considerable importance and far-reaching effects was introduced into the Accounts Branch of the Department—the Hollerith system of writing and recording cheques. The installation consists of two duplicating card punching machines, a sorting machine and one large tabulating machine.

In the past, the practice was to draw cheques at the Department in favour of the Collectors at the various ports in payment of refund claims, drawback claims, overtime services of officers, etc. The Collectors deposited these cheques in their official accounts at the banks, and then issued their port cheques in favour of the parties to whom the amounts



This illustration shows four of the recently installed machines in the Accounts Branch. Miss Esther Cornblat, left, Miss Evelyn Tunney, right, at the card punching machines, A. B. Johnson operating the tabulating machine, J. W. Glass, extreme right, at the sorting machine.

were payable. The transactions were accounted for monthly in detail, on what is known as the Bank Statement—Form K. 42.

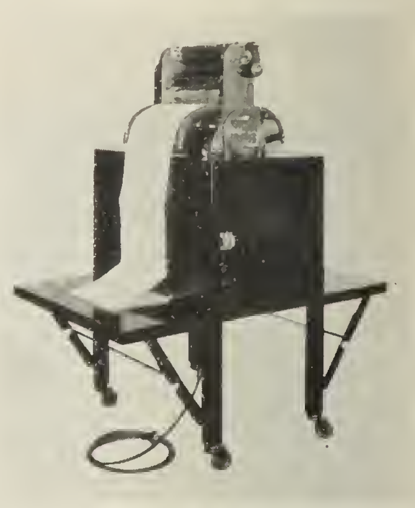
The introduction of the machines has changed this long established procedure. The information required for writing cheques and recording payments is taken from the original accounts or claims, and punched on cards. For example, the operator takes a file of refund claims for one port and punches a card for each claim showing the following particulars—the name of the claimant, departmental number, port number, port code number, distribution under various headings—Customs duty, Excise taxes, Excise duty, sundry collections, as the case may be, and total amount of the claim. It will thus be seen that in order to have the information correctly transcribed to the cards, it is very necessary that names and figures be plainly shown on the forms. When several claims for one party, firm or company are being paid the same day, one cheque is drawn for the total amount, though a card has to be punched for each claim. The various amounts punched on the cards are added and must agree with a predetermined total before proceeding farther. The punching machines are equipped with keyboards and are operated the same as a typewriter, but, being electrically driven the keys need no pressure. They act with great speed on the slightest touch.

Eighty Cheques a Minute

When all is correct, the cards are placed in the tabulating machine and, by means of electrical contact, the particulars of each card are transcribed to the cheques, ledger leaves and various listings as required. Different "plug boards" are used on the machine to produce, from the cards, the various records necessary. The speed of the tabulator can be regulated to make from 40 to 80 cheques or entries per minute. The same operations are followed in respect of payment of the overtime accounts, though there is no distribution of the amount of the cheque as is the case with refund or drawback claims.

The first call on the punching and tabulating machines each day is the preparation of the Revenue statement. This statement is written up from the forms K. 10 received from the ports. The cards are then checked with the drafts. The amounts are distributed under the various revenue headings. The Revenue statement must be delivered at the Department of Finance every day before 11 o'clock.

The punched cards have to be sorted to suit the various statements and lists which are produced on the tabulating machine, and this is where the sorting machine comes in. This machine can be set to sort the cards in any order desired, numerically, alphabetically by provinces, by appropriations, refunds, drawbacks, seizures, etc., at the rate of 400 per minute.



The Crain cheque signing machine. The dies and date are on the same roller, which makes 200 revolutions per minute. Two cheques are signed and dated each revolution.

The daily run of cheques varies from 400 to 1,000, and as many as 1,500 cards have had to be punched to cover a day's run. This is owing to the fact that names with more than 24 spaces and "group payments" require two or more cards.

It will still be necessary to draw cheques in payment of contingent expenses, uniforms, and sundry other accounts in favour of the Collectors, as it is not practicable to issue individual cheques for these.

Hand-Signing Superseded

From the foregoing it will be seen that the work of writing and recording an enormous number of cheques at the various ports of the Dominion each year has been transferred to the Accounts Branch, and this presented another problem. By a long established practice only senior employees have authority to sign cheques. With the great increase in the issue here, signing by hand had to be discontinued. A Crain cheque-signing machine was, therefore, installed. This machine places the facsimile signatures and date on the cheques at the rate of 24,000 to 25,000 per hour. It has two locks, with the keys in the custody of two persons, so that one person cannot unlock and operate the machine.

It is impossible, in a brief account of this kind, to do more than give a general outline of the operations. The whole installation is a marvel of intricate mechanism and speed in production.

We estimate that it will take about one year of practical experience to become thoroughly familiar with the possibilities and capacity of these versatile machines, though already good progress has been made.

In conclusion the writer desires to pay tribute to those members of the staff whose work was entirely changed by the introduction of the new system, with which they had no previous experience, at the busiest time of the year, and who worked early and late to close the old system and introduce the new one. Those who had to do with the operation of the new machines had an exceedingly difficult task. However, they persevered, and put in many hours overtime studying, organizing and planning with such care that from the time of installation to date, there have been no delays in any section of the work, and no errors of any consequence have occurred. He wishes also to express appreciation for the fine co-operation received from the various ports. Collectors and others concerned took readily to what must, in some degree, have appeared to them quite mysterious when compared with the former procedure. Valuable assistance was received from, and many courtesies extended by the representatives of the companies who supplied the machines. Equipment necessary for carrying on the work, but which was not a part of the installation, was loaned from their offices, pending the filling of requisitions made through the usual departmental channels.

CHARACTER OF THE JUNE EXPORTS

The sharp increase in Canada's domestic exports in June, which rose from $58,504,829 the year before to $79,181,200, was due largely to the advance in wheat shipments abroad, especially to the United Kingdom, but there were other important factors and there were increases almost along the whole line of Canadian commercial products.

The wheat export in June amounted to $19,683,000 compared with $5,149,000 in the same month last year. The amount to Great Britain was $13,176,000 and to the United States $1,228,000.

Paper, chiefly newsprint, at $10,393,000 was a gain of $2,211,000. Planks and boards at $3,389,000 increased by $945,000, the chief buyers being the United Kingdom at $1,575,000 and the United States at $1,243,000. The cattle export at $1,840,000 was a gain of $1,093,000, the amount to the United Kingdom being $437,000 and to the United States $1,375,000. Cheese showed a large increase from $196,000 to $682,000, the bulk of it going to the United Kingdom. Meats at $2,585,000 increased $438,000, the chief purchaser as usual being the United Kingdom.

The nickel export amounted to $3,518,000, more than half of it going to the United States at $1,850,000, and $1,370,000 to the United Kingdom. Raw gold amounted to $595,000, all of it going to the United States. The lead export amounted to $1,044,000, the bulk going to the United Kingdom. Aluminium at $1,301,000 was an increase of $999,000. The total export of pulpwood at $895,000 went entirely to United States. Red cedar shingles at $396,000 went almost exclusively to United States.

There were increases in fruits, rubber, sugar vegetables, butter, furs, unmanufactured leather, raw wool, hardware and cutlery, machinery, fertilizers and electrical energy. There were decreases in the export of raw hides, automobiles, farm implements, tubes and pipes, coal and silver.

NOTES OF THE EXCISE DIVISION

For Information of Collectors

Adverting to the Department's Circular 773-C of April 30, 1936, wherein authority was given for the calculation of the excise tax on toilet preparations and toilet soaps on the basis of the wholesale price, this was not intended to in any way conflict with subsection 7 of section 80 of the Special War Revenue Act and Collectors are informed that the provisions of that section apply to these goods.

Excise Duty Collections Up

Increased Excise duty collections were made in June last compared with June, 1935, on potable spirits, malt, cigarettes, cigars and manufactured tobacco. The comparative statements follow:—

Comparative statement of Excise duty collections, in Canada, during the months of June, 1935, and June, 1936:—

June, 1936, spirits potable, $493,117; June, 1935, $419,941. June, 1936, spirits, non-potable, $65,882; June, 1935, $71,534. June, 1936, validation fee, $34,231; June, 1935, $30,047. June, 1936, malt, $894,114; June, 1935, $768,305. June, 1936, beer, $42,151; June, 1935, $50,844. June, 1936, malt syrup, $18,281; June, 1935, $15,639. June, 1936, cigars $34,206; June, 1935, $33,637. June, 1936, cigarettes, $2,024,583; June, 1935, $1,916,290. June, 1936, manufactured tobacco, $424,458; June, 1935, $415,748. June, 1936, licences, $556; June, 1935, $218. June, 1936, foreign raw leaf tobacco, nil; June, 1935, $269,899. June, 1936, total, $4,031,582; June, 1935, $3,992,106.

Comparative statement of tobacco, cigarettes and cigars entered for consumption, in Canada, during the months of June, 1935, and June, 1936:—

June, 1936, tobacco, cut, 1,706,718 pounds; June, 1935, 1,675,696 pounds. June, 1936, tobacco, plug, 346,716 pounds; June, 1935, 338,704 pounds. June, 1936, snuff, 68,509 pounds; June, 1935, 63,892 pounds. June, 1936, cigarettes, number 506,108,487; June, 1935, 479,028,135. June, 1936, cigars, number 11,417,905; June, 1935, 11,098,617. June, 1936, foreign raw leaf tobacco, 511,185 pounds; June, 1935, 669,217 pounds.

Instructions to Collectors

Collectors of Customs and Excise were advised by official circular dated July 17, 1936, as follows:—

You are hereby advised that under authority of an Order in Council dated July 10, 1936, the General Warehousing Regulations covering the warehousing of goods liable to duty of Excise, as established by Orders in Council dated January 9, 1889, January 23, 1895, and December 24, 1921, and amended by Order in Council dated March 26, 1936, are further amended by substituting the following as Section 34, effective August 1, 1936:—

Officers' Services.—When the services of an officer are required at an Excise bonding warehouse licensed as such, and not forming part of otherwise licensed factory premises, a special charge will be made for the actual time occupied by the officer in attendance thereat, and such charge shall be collected for services rendered during ordinary working hours as follows:—

If the aggregate number of hours in attendance per month does not exceed 25, the charge shall be $15 per month; over 25 and not exceeding 50, $30 per month; over 50 and not exceeding 100, $65 per month; over 100 and not exceeding 150, $105 per month; and over 150, $140 per month. No visit shall constitute less than one hour, fractions of an hour being counted as whole hours.

The charges shall be payable at the end of each month and shall be determined by the Collector from the officer's diary; the amount collected to be accounted for through the Sundry Collections Cash Book.

If during the currency of an entire calendar month the services of the officer are not required, no charge for services will be made.

When any person, company, commission or board operates under more than one Excise bonding warehouse licence in the same port, only one charge shall be made for officers' services to cover the aggregate hours of attendance.

Note: Under this amendment registered wine manufacturers will be required to pay for officers' services on and after August 1, 1936.

Unmanufactured Tobacco on Hand

There were 84,511,033 standard pounds of unmanufactured tobacco on hand in Canada on March 31 as compared with 81,580,513 on the same date last year. The total on the latest date was made up of 74,291,081 pounds of Canadian tobacco and 10,219,952 of imported. Stocks of Canadian tobacco were as follows with last year's figures in brackets: Flue-cured, Bright Virginia 47,548,632 (36,557,177) pounds, Burley 17,258,946 (20,793,792); Dark, air or fire-cured 2,622,842 (2,133,514); Cigar leaf 4,613,180 (5,037,832); Large pipe varieties 1,946,338 (2,456,335); Small pipe varieties 302,143 (445,397).

* * NEWS AND COMMENT * *

Emerson, Man.: The volume of tourist traffic through the port of Emerson, Manitoba, is far heavier this season than last. Between the dates April 1 and June 15, 1936, foreign cars entered under 60-day touring permits numbered 2,531. This compares with 1,532 entered during the corresponding period last year. Foreign cars entered for periods of 48 hours or less totalled 3,239 compared with 2,476. Canadian cars outward on touring permits numbered 5,293 as against 4,317.

In order to cope with the increased traffic two officers have been added to the staff, making a total of eight officers on duty at this port.

Windsor, Ont.: Officers of the Customs Drawback Branch at this port, together with the immediate members of their families, held an enjoyable picnic at Sunset Beach, near Amherstburg, Ontario, on June 23. It was the first gathering of this nature attempted by the Drawback Branch and resulted in a closer acquaintance of officers and their families. The picnic was largely planned and details carried into effect by Arthur T. Mason, Senior Investigator of Drawback Claims.

Niagara Falls, Ont.: Automobiles handled at the port of Niagara Falls during the month of June, 1936, numbered 182,244, an increase of 9.736 compared with June last year. Passengers inward and outward totalled 822,576, an increase of 101,939. This gain in automobile traffic was due principally to an increase in the number of Canadian cars entering and leaving, an increase totalling 8,667. Further totals in detail covering the respective months were: United States cars inward 65,451 (65,297), outward 59,890 (58,975); Canadian cars inward 30,666 (24,049), outward 26,237 (24,187); other vehicle inward 3,337 (2,890), outward 3.295 (3,047); passengers inward 419,321 (360,943), outward 403,255 (359,694); sixty-day touring permits issued 14,899 (12,937); traveller's vehicle permits 340 (189); six-month bonds 90 (56); cars entered for periods of 48 hours or less 50,312 (52,145); Canadian cars reported outward on touring permits 8,064 (7,515).

Ottawa: It is expected that the third annual Golf Competition for the Commissioners Trophy will take place during September, and a meeting of the members of the National Revenue Golf Club will be called this month to make playing arrangements and fix a definite date. Out of town members of the Department are also invited to take part in the tournament. The trophy is now held by J. H. Hector of the Excise Division.

The Nauman Cup, played for by members of the Excise Division on Saturday, June 27, 1936, on the Glenlea Golf Course was won by S. G. Ogilvie of the Accommodation and Equipment Branch. The Ladies' Trophy was won by Miss E. M. Anderson. Low Gross, J. H. Hector; Low Gross First Nine, C. R. Morphy; Low Gross Second Nine, was won by other prize winners, and falls to the runner-up A. F. MacMillan; Hidden Hole No. 9 W. H. Beach.

Ottawa.—Herbert J. Cooper, Principal Clerk, Statistical Branch at headquarters, died July 30 last. Deceased was born 58 years ago at Hamilton, Ontario, where he received his education, entering the Customs service there in 1897. He was transferred to the Statistical Branch at Ottawa in 1900 and continued with this branch, completing almost forty years of faithful service. The *Ottawa Citizen* wrote in part "Herbert Cooper earned the respect and esteem of all who knew him. A real husband and father, and a true friend, he was genial and good natured always in his address, and those who knew him will greatly miss his cheery greeting and friendly conversation." His death is deeply regretted by his colleagues and many friends.

Toronto: Business transacted at the Customs postal branch, Toronto, during the month of June, 1936, increased at all points compared with June last year, as the following figures show: collections $66,054 ($56,886), packages received 28,350 (25,200), entries 2,447 (2,136). At the Customs express branch collections for the respective months totalled $178,822 ($171,826), packages received 22,882 (26,686), entries 3,291 (2,776).

Thirty-four aeroplanes reported through the Leaside Customs Air Harbour last June. Of this number 23 were United States planes and 11 were Canadian. A total of 45 passengers was carried. During June, 1935, 31 aeroplanes reported, carrying in all 30 passengers.

Montreal: Collections at the Customs express branch, Montreal, for June, 1936, amounted to $143,578, an increase of $20,130 over June last year. Entries totalled 2,448, increase 689, packages delivered 11,907, increase 3,015. Revenue collected at the postal branch in June amounted to $62,384, an increase of 9,155. Parcels received numbered 22,379, increase 1,880; parcels cleared 21,702, increase 1,793, entries 1,793, increase 223.

Halifax, N.S.: Shipping returns at the port of Halifax for the month of June, 1936, show a total of 493 vessels arriving and departing, net registered tonnage inwards 228,956, outwards 217,232. This compares with 489 vessels entered and cleared during June last year, with net registered tonnage inwards 180,318, outwards 181,592. Vessels engaged in the transoceanic service, inward and outward, numbered 100 compared with 111; in the coastwise trade 393 compared with 378. Cargo tonnage handled amounted to 114,493 inward and 33,147 outward, as against 77,013 inward and 31,740 outward, handled in June, 1935. Passengers landed and embarked totalled 743 compared with 582.

Totals covering the six months period January 1 to June 30, 1936 and 1935, were as follows:—

Vessels arriving and departing 2,778 (2,753); cargo tonnage inward 590,331 (609,225), outward 533,832 (592,488); passengers landed and embarked 8,147 (7,310).

BRITISH COLUMBIA FISHERIES

Fisheries production of British Columbia during 1935 had a marketed value of $15,169,529 compared with $15,234,335 in 1934, according to preliminary estimates. These figures represent the value of the fish as marketed, whether sold for consumption fresh, or canned, cured, or otherwise prepared. Although the marketed value was less than in 1934, the quantity of fish caught was greater, and the fishermen received a larger amount for the catch. The total quantity of fish of all kinds caught during the year was 404,178,800 pounds compared with 366,615,400 pounds in the preceding year, and the value to the fishermen at the point of landing was $8,082,353 compared with $7,330,119.

British Columbia is the leading province of the Dominion with respect to the value of fisheries output, due principally to the wealth of the salmon fishery. In 1935 the catch of salmon totalled 178,943,100 pounds with a marketed value of $12,099,275. The salmon fishery supports an important canning industry. Forty-four salmon canneries were in operation during the year and produced 1,529,022 cases of the canned product. The reputation of British Columbia salmon for excellence of quality is world-wide, and exports to seventy different countries totalled approximately 1,059,329 cases.

QUESTION BOX AND LETTER BAG

Regarding Uniforms

A. G. Fadden, Assistant Appraiser, New Westminster, B.C., writes:—

With reference to Customs uniforms described in Memo. 405 Supplements 1 and 2, and B-27, the number of buttons required to be worn is not definitely stated, and as this question arises frequently I suggest that if space could be spared in the National Revenue Review where a proper Customs uniform could be permanently described in detail it would be a great benefit to the service.

I would appreciate being advised if there are any regulations in force giving the above information.

Editor's Note—L. W. Holmes, Chief Clerk of Supplies, states that the usual issue of buttons consists of eight for the coat and twelve for the waistcoat. The latter includes two for the cap and four for the coat sleeves.

The following information is contained in the instructions regarding uniforms issued to Collectors:—

Customs officers assigned to the duty of examining travellers' baggage at railway stations, on railway trains, passenger vessels or wharves, or who are stationed at highways and bridges at frontier ports, outports or preventive stations, or who are assigned to guard vessels, are required to wear while on duty the prescribed Customs uniform with official Customs buttons and badge.

No officer shall be entitled to wear a Customs uniform until authority has been received from the Department through the Collector.

The official uniform of all Customs officers shall consist of:—

(*a*) dark blue woollen trousers; (*b*) dark blue woollen vest; (*c*) dark blue woollen double-breasted sacque coat with enamelled gilt buttons; and (*d*) dark blue cloth cap of approved pattern with the Customs insignia on a movable band, the insignia being a crown surrounded by a wreath of maple leaves between the words "Canada—Customs."

The official buttons and insignia for uniforms for designated officers will be supplied by the Department on requisition by the Collector. When an officer is served with new insignia the old insignia must be returned to the Collector and destroyed by him. Only the insignia and buttons supplied by the Department may be used on official uniforms and officers are strictly forbidden to use "button tops" or "shells" or any insignia or device not furnished by the Department.

All officers assigned to duties as above stated are required to appear on duty in the official regulation uniform, which is to be kept in clean and presentable form, and are also required to wear the official badge on the left breast of the coat.

No officer should be allowed to go on duty whose official uniform is not presentable, and Surveyors or other supervising officers having charge of baggage examiners at ports, Sub-Collectors at outports, and Senior Officers at preventive stations where officers are assigned to duty in the examination of baggage will be held strictly accountable by the Department for the strict observance of this requirement.

Officers must not wear the official uniform when off duty.

A Suggestion

An officer of a Maritime province port under the *nom de plume* of *Border Officer* writes:—

It would assist greatly in the filing of cancelled Canadian tourist permits, C. 12, if the printing on the reverse side was done in a uniform manner and not as at present. The reverse printing on some permits is with the top to the right edge of the face and on others with the top to the other edge of the face. This makes a lot of shifting about to get the numbers on the reverse side to come all in the proper corner for filing and cancellation.

JUST AMONG OURSELVES

JULY-AUGUST

ADDITIONS

Nova Scotia

Halifax: J. D. Lockwood, Customs Truckman.

Quebec

Montreal: R. Marchand, Office Boy.

Montreal (Berthierville): M. A. Sanschagrin, Sub-Collector of Customs and Excise (L.S.).

Ontario

Hamilton: Jessie Sibbald, Stenographer, Grade 1.

Windsor: L. W. McDonald, Customs Excise Examiner.

Saskatchewan

Regina (Northgate): Christopher Cochlan, Customs Excise Examiner.

Administrative

M J. Mackay, Stenographer, Grade 1.

R. V. Taylor, Office Boy.

Audit

Hamilton: C. H. May, Excise Tax Auditor.

TORONTO: C. S. Dean, Excise Tax Auditor; J. W. Grant, Excise Tax Auditor; W. I. Hetherington, Excise Tax Auditor.

INSPECTION

CALGARY: Dorothy W. Stevens, Stenographer, Grade 2.

DEDUCTIONS

NEW BRUNSWICK

WOODSTOCK (Grand Falls), G. A. Hallett, Sub-Collector of Customs and Excise (L.S.) (Died).

QUEBEC

MONTREAL, P. H. Barclay, Asst. Registrar and Chief of Shipping (Retired).

MONTREAL, G. C. Henderson, Customs Excise Clerk (Died).

MONTREAL, A. G. Macdonald, Customs Excise Clerk (Superannuated).

ST. ARMAND, P. E. Bibaud, Customs Excise Examiner (Died).

ONTARIO

MORRISBURG (Iroquois), Edward Strader, Sub-Collector of Customs and Excise (L.S.) (Retired).

SAULT STE. MARIE, J. N. Kendall, Customs Excise Examiner (Retired).

WINDSOR, Thos. Dufour, Customs Excise Examiner (Retired).

BRITISH COLUMBIA

VANCOUVER: Wm. Scott, Customs Excise Examiner (Retired).

YUKON TERRITORY

WHITE HORSE (White Pass): L. A. McAlister, Sub-Collector Customs and Excise (Yukon), (Died).

INSPECTION

PORT HURON, MICH.: C. H. Lewis, Customs Excise Examiner (Died).

PROMOTIONS

NOVA SCOTIA

LUNENBURG: F. P. Bailly, from Customs Excise Clerk to Collector of Customs and Excise, Gr. 1, and Registrar of Shipping.

QUEBEC

MONTREAL: P. E. Grenier, from Special Exciseman, Grade 3, to Head Clerk.

ST. JOHNS: P. A. Hebert, from Customs Excise Clerk to Assistant Customs Appraiser.

ONTARIO

BELLEVILLE: F. W. Sprague, from Customs Excise Supervising Officer to Special Exciseman, Grade 2.

GUELPH: Richard Brown, from Customs Excise Examiner to Special Exciseman, Grade 1.

LONDON: J. A. Jones, from Customs Excise Clerk to Cashier and Computing Clerk.

NIAGARA FALLS: S. G. Prest, from Senior Customs Excise Examiner to Superintendent of Customs Excise Examiners.

NORTH BAY (Cobalt): H. B. Ramey, from Customs Excise Examiner to Sub-Collector of Customs and Excise, Grade 2.

TORONTO: C. E. Falconbridge, from Customs Excise Examiner to Express and Postal Computing Clerk. L. H. Manley, from Customs Excise Clerk to Express and Postal Computing Clerk. W. S. Matthew, from Customs Excise Clerk to Express and Postal Computing Clerk. L. L. Verdon, from Express and Postal Computing Clerk to Computing Clerk. J. O. Wood, from Customs Excise Clerk to Express and Postal Computing Clerk.

SASKATCHEWAN

SASKATOON: C. A. Perrey, from Computing Clerk to Senior Customs Excise Clerk.

BRITISH COLUMBIA

TRAIL: P. R. McDonald, from Sub-Collector of Customs and Excise, Grade 1 Outport to Collector of Customs and Excise, Grade 1 Port. T. F. H. Padberg, from Customs Excise Examiner, Grade 1 Outport to Customs Excise Examiner.

ADMINISTRATIVE

E. A. Maloney, from Clerk, Grade 2, to Clerk, Grade 4.

M. C. G. Robitaille, from Stenographer, Grade 2, to Clerk, Grade 3.

TRANSFERS

W. E. Steed, from Customs Excise Examiner, Welland (Port Colborne), to Customs Excise Examiner, Belleville.

J. W. Kenning, from Customs Excise Cashier, Grade 7 Port, Vancouver, to Senior Customs Excise Clerk, Vancouver.

EXPORT OF LUMBER

Planks and boards exported during May totalled 136,894,000 ft. compared with 129,517,000 last year. The amount exported to the United Kingdom amounted to 54,397,000 ft., and to the United States 52,247,000. There were 4,320,000 ft. of birch planks and boards, 4,396,000 of cedar, 63,705,000 of Douglas fir, 10,417,000 of pine, 18,597,000 of hemlock, 33,643,000 of spruce. Douglas fir planks and boards going to 18 markets to the amount of 63,705,000 ft. was the big item.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JULY 1935 AND 1936

—	1935	1936	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	6,498,757 31	7,226,122 30		
Less Refunds and Drawbacks	667,695 54	856,560 03		
Net	5,831,061 77	6,369,562 27	538,500 50	....
EXCISE TAXES	10,214,779 18	13,308,226 11		
Less Refunds and Drawbacks	201,319 00	280,647 05		
Net	10,013,460 18	13,027,579 06	3,014,118 88	....
EXCISE DUTIES	4,169,092 95	4,313,232 05		
Less Refunds and Drawbacks	33,223 15	40,198 84		
Net	4,135,869 80	4,273,033 21	137,163 41	....
SUNDRY COLLECTIONS	55,222 74	66,225 10		
Less Refunds and Drawbacks	16 50	83 10		
Net	55,206 24	66,142 00	10,935 76	....
Net Totals	20,035,597 99	23,736,316 54	3,700,718 55	....
Net Increase	....	....	3,700,718 55	

TOTALS FOR FOUR MONTHS

—	1935-36	1936-37	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	27,368,249 36	29,290,054 32		
Less Refunds and Drawbacks	2,957,737 48	2,867,095 43		
Net	24,410,511 88	26,422,958 89	2,012,447 01	....
EXCISE TAXES	33,134,699 93	40,454,955 53		
Less Refunds and Drawbacks	959,599 22	1,020,757 43		
Net	32,175,100 71	39,434,198 10	7,259,097 39	....
EXCISE DUTIES	15,377,809 45	15,712,134 97		
Less Refunds and Drawbacks	236,604 62	223,725 36		
Net	15,141,204 83	15,488,409 61	347,204 78	....
SUNDRY COLLECTIONS	247,535 81	247,383 33		
Less Refunds and Drawbacks	5,642 15	314 79		
Net	241,893 66	247,068 54	5,174 88	....
Net Totals	71,968,711 08	81,592,635 14	9,623,924 06	....
Net Increase	....	....	9,623,924 06	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JULY 1935 AND JULY 1936

—	July, 1935	July, 1936	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	3,843,294 27	6,348,410 82	....	2,505,116 55

TOTALS FOR FOUR MONTHS

—	1935-36	1936-37	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	58,407,904 83	72,483,173 81	....	14,075,268 98

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JULY, AND THE FOUR MONTHS ENDED JULY, 1935 AND 1936

—	July, 1935		July, 1936	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	...	63,285,787	...	83,899,456
Total Exports (Foreign Produce)	...	1,547,051	...	1,069,426
Principal Items of Exports—				
Wheat ... Bush.	9,158,035	7,213,629	25,912,508	21,884,644
Wheat flour ... Brls.	395,232	1,459,983	444,905	1,707,265
Fish ... Cwt.	226,967	2,095,636	199,165	2,074,230
Furs ... $	...	835,267	...	920,628
Meats ... Cwt.	135,592	2,114,758	190,652	2,823,004
Cheese ... Cwt.	53,607	581,724	115,411	1,551,791
Planks and boards ... M ft.	101,926	2,248,599	153,897	3,246,505
Wood pulp ... Cwt.	967,909	2,128,188	1,403,576	2,876,614
Newsprint ... Cwt.	4,389,222	7,446,820	4,680,980	8,046,237
Automobiles and parts ... $	...	2,008,501	...	1,881,697
Copper, partially manufactured ... Cwt.	340,492	2,469,015	360,901	3,080,981
Nickel, unmanufactured ... $	...	3,309,088	...	3,423,723
Imports entered for consumption—Free goods	...	24,095,240	...	24,516,733
Imports entered for consumption—Dutiable goods	...	24,319,157	...	29,159,041
Total imports entered for consumption	...	48,414,397	...	53,675,774

—	Four months ended July, 1935		Four months ended July, 1936	
	Quantity	Value	Quantity	Value
Total exports (Canadian Produce)	...	234,602,729	...	304,324,237
Total Exports (Foreign Produce)	...	4,008,534	...	3,066,623
Principal Items of Exports—				
Wheat ... Bush.	32,669,951	26,731,219	85,565,420	68,330,819
Wheat flour ... Brls.	1,484,921	5,661,789	1,604,891	6,299,266
Fish ... Cwt.	704,474	6,019,519	630,204	6,015,710
Furs ... $	...	3,214,249	...	3,726,774
Meats ... Cwt.	551,223	8,188,257	683,876	10,198,547
Cheese ... Cwt.	85,484	979,920	209,706	2,742,098
Planks and boards ... M ft.	425,109	8,227,932	568,290	11,580,479
Wood pulp ... Cwt.	4,172,596	8,849,631	4,800,429	9,959,475
Newsprint ... Cwt.	16,909,620	28,728,774	19,376,398	33,423,472
Automobiles and parts ... $	...	9,870,235	...	7,132,198
Copper, partially manufactured ... Cwt.	1,241,671	8,861,854	1,339,067	11,343,146
Nickel, unmanufactured ... $	...	10,728,499	...	13,134,343
Imports entered for consumption—Free goods	...	85,211,489	...	93,558,748
Imports entered for consumption—Dutiable goods	...	101,111,046	...	119,053,002
Total imports entered for consumption	...	186,322,535	...	212,611,750

The National Revenue Review

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NEWS AND COMMENT, REVENUE AND TRADE TABLES,
INCOME TAX COLLECTIONS BY DISTRICTS

September, 1936

Vol. IX

No. 12

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. IX OTTAWA, SEPTEMBER 1936 No. 12

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

Completes Its Ninth Year

NINE years of continuous monthly publication are completed with this number of the REVIEW. It made its appearance on the stage of government publications in October, 1927, when Hon. W. D. Euler was Minister of National Revenue. It has continued under four successive ministers, and is regarded as being of value and interest not only to the staff of the three divisions, but to the press and business public generally. During the past nine years the Department has undergone many changes. Many officers at headquarters and at ports and outports are no longer with us; familiar figures tread the corridors of the Connaught Building no more. The aim of the REVIEW from its first number has been to impart information in a readable, interesting and non-technical way, and to stress to the staff from coast to coast the value of courtesy and fair dealing in their contact with the public. That the REVIEW has succeeded to some extent in its aim is due in no small degree to the co-operation of Collectors and other officers who have contributed to its pages. The *Editor* bespeaks a continuation of this friendly and appreciated assistance.

Montreal's New Customs House

IN this number appears an illustrated article dealing with the new Customs House at Montreal. It was the privilege of the *Editor* recently to inspect the building, which is regarded as being one of the finest of its kind on this continent. It will house the staff of the three divisions of National Revenue in Montreal, and the accommodation for the public is not only spacious and well equipped but permits the transaction of business under convenient and modern conditions. It is expected that the new building will be occupied on or about the first day of October.

The Flow of Travel at the Falls

AUTOMOBILES handled at the port of Niagara Falls, inward and outward, via the three international bridges, Falls View, Lower Arch, and Queenston, totalled 304,186 during the month of July, 1936. This total was made up as follows: United States cars inward 123,612, outward 97,783: Canadian cars inward 45,890, outward 36,901. Other vehicles numbered 9,372, inward 4.698, outward 4,674; passengers 1,447,960, inward 752,054, outward 695,906.

Sixty-day touring permits issued in July numbered 32,483, travellers vehicle permits 305, permits issued for Canadian cars outward for touring purposes 9,411. Automobiles entered for periods of 48 hours or less totalled 89,482.

A Famous Old Port

THE old Customs port of Yarmouth, Nova Scotia, celebrated for a period of one week recently the 175th anniversary of its founding by a group of 80 hardy pioneers from Cape Cod, Massachusetts, in 1761. The Honourable J. L. Ilsley, K.C., Minister of National Revenue, was among the distinguished visitors from many parts of Canada and the United States who attended, some of them lineal descendants of the original settlers. In 1759 after the capture of Quebec by Wolfe a number of New Englanders migrated north, settling along the coasts of Maine and Nova Scotia. A grant of land on the western tip of Nova Scotia was made to prospective settlers from Yarmouth, Mass., who named the new site after their own town. It was not until June, 1761, however, that actual colonists arrived from Sandwich, Cape Cod, and started building operations. The first families to arrive, the Landers, the Perrys and the Ellises, came in a fishing shallop, laden with their household effects, and other families soon followed. The first winter was very severe and, to add to their discomfiture, the ship commissioned to bring their winter supplies failed to arrive, and the little settlement subsisted on fish and gifts of venison from the friendly Micmacs. In the spring 11 of the 17 first families returned to New England. However, others, mostly fishermen, took their places, and the settlement prospered. In three years' time the first ship was launched, and so began that industry that was to make Yarmouth-built ships famous on the seven seas and Yarmouth sea captains known the world over. The fishing village grew into a busy port. Her great clipper ships brought prosperity. Beautiful homes were built and grounds laid out by English landscape gardeners, and the finest clothing and furniture were imported. Many of the children were taught by governesses or in private schools at home and abroad. Several of Harvard's early graduates were Yarmouth men.

This prosperity continued as long as the sailing ship held her own on the seas. In 1876, over a hundred years after its founding, a local historian wrote of this community: " The uncommon prosperity of our people in shipping affairs frequently excites wonder and inquiry." He mentioned the " unconquerable enterprise " of its leading men and foresaw even greater achievements just ahead.

But the age of steam had arrived and with it the closing chapter of the annals of the clipper ship.

Collectors Advised of Rulings

COLLECTORS were advised by official memorandum dated July 27, 1936, as follows:—

Re Goods of a Class or Kind made in Canada.—The following rulings transferring goods from the category of " a class or kind not made in Canada " to that of " a class or kind made or produced in Canada " are issued in accordance with the Government's undertaking to give " adequate notice " to parties concerned, and are to be effective three weeks from the date hereof.

Games, Checkers and Checker Sets are now made in Canada. Accordingly Checkers and Checker Sets of any material are held to be of a class or kind made in Canada.

Sinkers, Sliders, Plain Dividers, Split Dividers, Jacks of all kinds, and Knock-over-Bits, of all sizes and of all gauges, for knitting machines of all kinds are now manufactured in Canada.

New Zealand Trade Agreement, 1932

COLLECTORS are advised that by Order in Council (P.C. 1891) dated the 23rd July, 1936, the New Zealand Trade Agreement, 1932, as published in Memo. No. 534, has been further extended until the 30th September, 1937, subject to the modifications set forth in Order in Council (P.C. 3579) of the 14th November, 1935, published in Memo. No. 534, Supplement No. 7.

Flying Missionaries

(*Editor's note.*—This article was written for the REVIEW by P. L. Young, Chief Clerk of Correspondence at headquarters.)

RECENT issues of Canadian newspapers have carried details of an interesting experiment in the missionary work of the Roman Catholic Church in Northwestern Canada, about to be conducted by Right Reverend Mgr. Breynat, Vicar Apostolic of the Diocese of Mackenzie.

Hitherto religious denominations operating in Canada's extreme northern regions have carried on their work through the best means of transportation available. Along the coasts of the Pacific and Arctic Oceans, the Labrador, Greenland, the Hudson Strait, Amundsen Gulf, Coronation Gulf, and the shores of Baffin Island, the ministrations of the Church have been carried to its members in these far distant points principally by boats and hospital ships, while communication with the interior has been maintained by canoe, dog team, and other suitable means of land and inland water transport.

Right Reverend Mgr. Breynat, however, appreciative of the facilities which modern science can provide, has accepted the gift of a Junkers aeroplane which he will use in carrying on the work of his vast diocese in the Mackenzie district. This machine is the gift of an international Roman Catholic Society, whose aim it is to provide missions of that Church throughout the world with transportation facilities, which association is represented in Canada by the Reverend Father Schulte, O.M.I., himself a pilot of many years experience. Reverend Father Schulte has already introduced and organized air service for missions in South Africa, New Guinea, and other distant fields of missionary endeavour, and he is now providing air facilities for the Mackenzie diocese. Reverend Father Schulte has been engaged in this particular work for some years, and is really a pioneer in bringing modern transportation facilities to the assistance of Christian workers who are labouring in localities far removed from even the ordinary advantages of civilization.

It is possible, however, that Reverend Father Schulte may not be able to claim undisputed right to the title of sole pioneer in this work. The writer's attention was drawn some time ago to an historical article on aviation which made reference to North Carolina as having had an early bid for aeronautical fame, and in which was quoted the following, which appeared in the North Carolina *Gazette*, New Bern, on October third, 1752. The quaint phraseology is worthy of note:—

> There is lately arrived in Town from the East Indies, but last from Lisbon, a Man of the most surprising unaccountable Genius, that has appeared in the world for these many Ages past; he says he is an Italian and a native of Civita Vecchia, named Signore Andreo Grimalde Voltante, aged about fifty, of a middle stature, in Holy Orders of the College of Jesus, and went abroad twenty years since to travel in the Eastern Nations, by Order of the Father Provincial of the Propoganda fide. This wonderful Man, after fourteen Years great Labour and Expense, has completed one of the most astounding and compleatest Pieces of Mechanism, the World has yet beheld. *It* is a Case of a most curious Texture and Workmanship which, by the Help of Clockwork. *is made to mount in the Air, and proceed with that Rapidity of Force and Swiftness, as to be able to travel at the Rate of seven Leagues an Hour.* It is in the shape of a great Bird, the Extent of whose Wings, from Tip to Tip, is twenty-two Feet; the Body is composed of Pieces of Cork, curiously held together by Joints of Wire, covered with Vellum and Feathers; the Wings of Catgut and Whalebone Springs, and covered with the same, and folds up in three Joints each. In the Body of the Machine is contained thirty Wheels of peculiar Make, with two Rollers, or Barrels of Brass, and small Chains, which alternately wind off from each other a counterpoise Weight, and by the Help of six Brass Tubes, that slide in Grooves, with partitions in them, and loaded with a certain Quantity of Quicksilver, the Machine is by help of the Artist, kept in due Equilibrium and Balance; and by the Friction of a Steel Wheel, properly tempered, and a large surprizing Magnet, the whole is kept in regular progressive Motion, unless the Temperature of Winds and Weather prevents, for he can no more fly in a Calm than he can in a Storm. This wonderful Machine is guided and directed by a Tail seven Feet long, which is fastened by Leather straps to his knees and Ankles: and by the expanding of his Legs, either to the Right or Left, he moves the Whole which way he chuses; The Head is also beautifully formed, and represents that of an Eagle's. The upper and lower Bill is made of a curious Arabian Goat's Horn, transparent, and the Eyes of Glass, as natural as the Life, and turn upon an Axis inward, by the Help of two Wires fastened to the lower Beak, which keeps all three in perpetual Motion as long as the Machine flies, (which is but three Hours) and then the Wings gradually close, and he of course lights gently on his Feet, when he winds up the Clockwork, and sets himself again on the Wing.

Obviously men of the Cloth were keenly interested in air transport even so long ago as 1752.

Regulations Regarding Income Tax

THE following regulations, dated July 28, 1936, have been issued:

Re: Application of Sec. 8, Chapter 38, Status of 1936.—Whereas by Sec. 9 of Chap. 40 of the Statutes of 1935 (Sec. 9B (2) (*e*) (ii) of the Act), a tax of five per cent was levied upon non-residents in respect of payments received for copyrighted works produced in Canada by way of spoken word, print or mechanical sound on or from paper, composition, films or mechanical devices of any description and such tax was deductible at source by Canadian debtors for remittance to the Receiver General of Canada;

And whereas the said tax was applicable in respect to all payments made on and after the 28th day of June, 1935;

And whereas by Sec. 8, Chap. 38 of the Statutes of 1936, Sec. 9B (2) (*e*) (ii) was amended and now reads as follows:—

> "In addition to any other tax imposed by this Act an income tax of five per centum is hereby imposed on all persons who are non-residents of Canada in respect of
>
> "(*e*) All payments received directly or indirectly from Canadian debtors in respect of—
>
> "(ii) any rights in and to the use of any work, whether copyrighted or not, subsequently produced or reproduced in Canada, by way of the spoken word, print or mechanical sound on or from paper, composition, films or mechanical devices of any description, provided that, in the case of motion picture films, sixty per centum of such payment shall not be subject to the tax under this section."

And whereas by Sec. 22 of said Chap. 38 of the Statutes of 1936 the above amendment was made applicable to 1935;

Now therefore the following regulation is made:—

> All arrears of such tax resulting from the retroactive effect of the above amendment shall be payable without penalty or interest on or before August 31, 1936, after which date the provisions of Sec. 84 respecting personal liability, penalty and interest and all other related provisions of the said Act, so far as they may have been suspended hereby, shall be in full force and effect as if this regulation had never been made.

Export of Wheat and Flour

THE export of wheat to the United Kingdom in July amounted to 16,428,888 bushels valued at $13,874,146 compared with 7,426,539 bushels at $5,920,149 in the same month last year. The export to the United States was 5,096,695 bushels at $4,360,508, compared with 479,896 bushels at $288,138 in July of last year. The total export of wheat was 25,912,508 bushels at $21,884,644 as against 9,158,035 bushels at $7,213,629 a year ago. The export of wheatflour to the United Kingdom was 230,242 barrels at $890,914 compared with 208,257 barrels at $745,620 a year ago. The total export of wheatflour was 444,905 barrels at $1,707,265 compared with 395,232 barrels at $1,459,983 in July last year.

Conscience Money

THE Inspector of Income Tax, Montreal, received on August 11, in a plain envelope, addressed "Bureau de l'Impôt sur le Revenu," two Canadian money orders of $100 each, accompanied by a sheet of paper on which was written: "Impôt sur le revenu Restitution."

Canada's Leading Markets in July

THE following were Canada's 10 leading markets in July: United Kingdom $37,432,509, United States $29,517,464, Australia $1,880,434, Belgium $1,712,435, Japan $1,632,672, British South Africa $1,439,111, France, $1,137,863, New Zealand $1,071,864, Netherlands $1,023,766, British West Indies $736,050.

Destructive Insect and Pest Act

REFERRING to Section 2 of the summary of Regulations of the above Act, contained in Memorandum Series D No. 37, you are advised that the following should be added to those products affected by special regulations:—

Lily Bulbs.—Prohibited from Japan and her dependencies unless accompanied by a certificate of inspection issued and signed by an authorized official of the Imperial Plant Quarantine Service of Japan.

An Interesting Old Map

MANY geographical changes, proposed and actual, compared with the Ontario of to-day, are shown in an old map of Upper Canada, dated 1821, received by the *Editor* recently. The old chart was published by Longman & Co., Paternoster Row, London, and, it is explained, was " Engraved for statistical account."

Two notable features of the map are the division of the country into districts, and the proposed elaborate system of canals. The districts bear such names as Western, London, Gore, Niagara, Home, Newcastle, Johnstown, Ottawa, Eastern. A section of the Niagara district is designated *Six Nations Lands.* The canal system was to be built evidently regardless of distances. For instance, what is designated as the Most Northerly Course of the Grand Canal runs from a point near Prescott on the St. Lawrence River to the Ottawa or Grand River near Hawkesbury, a distance according to the old map of about 75 miles. A branch canal called the Middle Course runs from a point near the centre of the Grand to join the Ottawa near Hudson, while a South Course parallels the St. Lawrence for a distance of about 65 miles. Various junction canals cross the Grand at right angles. The Great Western canal runs from Fort Erie to Utica, N.Y., where it joins the Mohawk River. A lengthy waterway was proposed to run from a series of lakes near Lake Simcoe, where the new capital of Upper Canada was to be built, to join the Mississippi River, thence to the Ottawa. Two canals, one about 200 miles long, the other about 150 miles, were to run from Georgian Bay to the Ottawa River. Those were the days before the railroad when all travel was by water or highway. The latter also were well provided for by the map makers.

On the left of the map beyond Lake Huron, on a section designated as Michigan Territory, are printed directions for deciphering the chart, which read as follows:—

> The circles and lines on the unsurveyed tracts are to illustrate the compilers' plan of laying out these tracts. The large circle represents the site of a new capital city; the smaller, county towns; the smallest, towns; double dotted lines, grand central highways; single dotted lines, county roads; and lines, township roads; treble lines, canals. Townships laid out during the government of the late Duke of Richmond are written upright.

The present capital of Ontario appears on the map, under the name of York, written in small letters, while the proposed capital city of Upper Canada is located east of Lake Simcoe, about 40 miles north of Lake Ontario, and is named Toronto. From this point a series of 31 county towns are laid out north, east and west, with 32 towns at fixed distances between. Grand central highways connect most of the county towns. Another set of 4 county towns in the form of a square are laid out near Lake Huron just south of Georgian Bay.

A small chart of variously shaded squares appears near the centre of the map, headed " Mode of Laying out land in Canada. The black denotes clergy reserves, the diagonal government reserves." This part of the survey evidently was not carried out as no black or shaded sections appear on the map. It seems that disagreements over the international boundary line had not been entirely silenced at this date as, in addition to the official boundary between Upper Canada and New York State marked " British and American Boundary," another line is drawn far down in the state of New York, a few miles north of Schenectady, marked "Natural, proper and political boundary."

It is interesting to note that the site of Bytown, which was to be renamed as the Dominion's capital, is not indicated on the old map.

Excise Duty Collections Up

INCREASED Excise duty collections were recorded in July last over July, 1935, on potable spirits, malt, cigarettes and manufactured tobacco. The comparative tables are:—

Comparative statement of Excise duty collections, in Canada, during the months of July, 1935, and July, 1936:—

July, 1936, spirits potable, $543,057; July, 1935, $480,528. July, 1936, spirits, non potable, $57,187; July, 1935, $75,283. July, 1936, validation fee, $68,384; July, 1935, $27,681. July, 1936, malt, $863,920; July, 1935, $819,732. July, 1936, beer, $47,444; July 1935, $38,347. July, 1936, malt syrup, $20,381; July, 1935, $17,025. July, 1936, cigars, $33,724; July, 1935, $34,670. July, 1936, cigarettes, $2,276,857; July, 1935, $2,064,059. July, 1936, manufactured tobacco, $430,268; July, 1935, $414,995. July, 1936, licences, $255; July, 1935, $107. July, 1935, foreign raw leaf tobacco, $279,137. July, 1936, total, $4,341,482; July, 1935, $4,251,569.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of July, 1935, and July, 1936:—

July, 1936, tobacco, cut, 1,743,890 pounds; July, 1935, 1,644,869 pounds. July, 1936, tobacco, plug, 338,298 pounds; July, 1935, 366,413 pounds. July, 1936, snuff, 69,774 pounds; July, 1935, 63,881 pounds. July, 1936, cigarettes, number 569,183,670; July, 1935, 515,995,050. July, 1936, cigars, number 11,263,222; July, 1935, 11,751,025. July, 1936, foreign raw leaf tobacco, 470,713 pounds; July 1935, 685,684 pounds.

Canal Traffic Increased

DESPITE decreases in wheat of 101,099 tons or 3,369,966 bushels, in oats of 21,424 tons, and smaller decreases in ten other commodities, total traffic through the Welland Ship Canal in July increased from 1,128,036 tons in 1935 to 1,321,582. Iron ore increased by 89,714 tons, soft coal by 78,480, wood pulp by 22,340 and gasoline by 18,327. Total traffic using the St. Lawrence canals decreased from 1,007,428 tons in July, 1935, to 997,153, due principally to decreases of 49,883 tons in wheat shipments, 44,112 in corn, and 11,214 in rye. Iron ore, pulpwood, wood pulp, oils, flour, and other grains all showed substantial increases. Iron ore shipments down the Sault Ste. Marie canals, Canadian and United States locks, continued heavy, increasing from 4,836,613 tons in July last year to 7,591,085. Wheat decreased by one-half, but other grains and coal increased and total freight increased from 7,503,013 tons to 10,950,758.

Changes in Customs-Excise Ports

Meaford, Ont.. established as a Postal Collecting Station under the survey of the port of Collingwood, Ontario, effective from the 7th July, 1936.

Springfield, N.S., a Postal Collecting Station under the survey of the port of Middleton, Nova Scotia, closed as from the 15th August, 1936.

Walker Airport, Walkerville, Ontario, reinstated as a Customs Air Harbour, effective from 1st September, 1936.

Income Tax Revenue Up

ALL income tax districts throughout the Dominion show gains in revenue for the first five months of this fiscal year, April 1 to August 31, compared with the same period last year. Revenue for the respective periods was $76,559,259 and $61,288,412, an increase of $15,270,847.

Toronto district showed the largest gains, with a total collection of $26,061,616, increase $6,445,631. Montreal district in second place collected $20,784,462, increase $2,244,435. Other districts showing substantial gains for the five months period were: Ottawa $5,203,973, increase $1,898,819; London $7,532,404, increase $1,442,820; Vancouver $4,814,458, increase $1,269,660; Hamilton $4,838,188, increase $432,610; Quebec $922,425, increase $396,525; Winnipeg $1,767,401, increase $239,896; Charlottetown $433,776, increase $196,364; Saint John $760,633, increase $184,790; Halifax $1,074,262, increase $165,337.

A table showing collections by districts appears elsewhere in this number.

Departmental Rulings

TOY pianos are of a class or kind not at present made in Canada, effective from the 1st June, 1936.

Automatic Gear Hobbing Machine, per illustration, manufactured by Gould & Eberhardt, Newark, N.J., is at present of a class or kind not made in Canada. 20 per cent ad valorem, Ex. 427.

"Elwell-Parker" Type 2 Electric Tractor, per illustration, is at present of a class or kind not made in Canada. 20 per cent ad valorem, Ex. 427.

"Oster" Portable Massage Machine, per illustration, manufactured by John Oster Manufacturing Company, Racine, Wis., is at present of a class or kind made in Canada. 25 per cent ad valorem, item 427. Motor—item 445g.

"Crandall" Can and Drum Oil Filling Machine, per illustration, is at present of a class or kind not made in Canada. 20 per cent ad valorem, Ex. 427.

Milk Drying Machine for taking the moisture out of skim milk or buttermilk, imported from Kalamazoo, Mich., is of a class or kind made in Canada. 25 per cent ad valorem, item 427. Motor—item 445g.

HERE AND THERE

The late Rudyard Kipling's much discussed reference to Canada as the "lady of the snows" evidently still holds with some people. In the heat of July last one tourist arrived at the port of Niagara Falls with a sleigh tied to the front of his car in case of emergency while touring the Dominion, while another tourist the same month asked to be directed to the best point from which to view the Niagara ice bridge. Still another tourist, a Detroit manufacturer of automobile heaters, entered at Windsor laden with four heaters and the necessary testing apparatus, bound for Northern Ontario, where he intended to try out a new device for car heating in Ontario's July zero weather. He reached Cochrane, but finding the temperature far too warm for comfort and being informed that he would have to travel at least 1,500 miles further north to find Jack Frost, he decided to return home and await the turn of the seasons.

The Customs port of Montreal was erected in 1832, and from an old establishment book in the Department the following comprised the staff on January 1, 1856:—

Tancred Bouthillier, Collector; Isidore Mallon, Surveyor; John Jordan, 1st Landing Waiter; James W. Taylor, Surveyor at Longueuil; Benjamin Burland, Surveyor and Landing Waiter at Rouses' Point; Charles W. Macon, 2nd Landing Waiter; John Gray, 3rd Landing Waiter; Edward Meyer, 4th Landing Waiter; Leon Globensky, 5th Landing Waiter; Louis C. Vandall, 6th Landing Waiter at Rouses' Point; Henry Lacroix, Landing Waiter at Longueuil; William S. Williams, Landing Waiter at St. Lamberts; Frederick Braün, Landing Waiter; John Nelson, Landing Waiter at St. Hyacinth; Charles Selby, Landing Waiter; Henry Fletcher, Tide Surveyor; John Lewis, 1st Clerk; Francis Campion, 2nd Clerk; Francis Crispo, 3rd Clerk; Thomas Watkins, 4th Clerk; Maglois Desnoyers, 5th Clerk; Wallis Christopherson, 6th Clerk; Thomas Barry, 7th Clerk; John P. Purcell, 8th Clerk; William Bleakley, Clerk; Thomas Bell, Appraiser; William McNider, Assistant Appraiser; Jean B. Routier, Head Locker; John Douglas, Sampler and Weigher; William Scholes, House Keeper and Messenger.

Collections in the following years, viz., 1851, £315,210; 1852, £333,269; 1853, £449,101; 1854, £478,360; 1855, £310,061.

A new Dominion Historical Museum, erected at Fort Beausejour, New Brunswick, by the Historic Sites and Monument Board of Canada, was opened August 1, 1936. It houses a fine collection of relics of the Chignecto district, including many interesting maps, records and portraits. The old fort situated as it was at the head of the Bay of Fundy on the Isthmus of Chignecto, connecting New Brunswick and Nova Scotia, was a strategic point in the struggle for possession of Canada.

The fort was captured on June 16, 1755, by 2,000 New England troops under Lieut. Cols. John Winslow and George Scott of Massachusetts, assisted by about 300 British regulars and a small artillery train. The expedition was under the command of Lieut. Col. Robert Monckton.

With the capture of Beausejour that part of Acadie now called New Brunswick passed into the hands of the British, and the name of the fort was changed to Cumberland. The fort was unsuccessfully attacked during the American revolutionary war by a party of New Englanders assisted by colonists from Chignecto and the Saint John River valley. The attackers were obliged to escape to the woods, and after severe hardships reached the state of Maine.

After the war of 1812 the garrison at Beausejour was withdrawn and the fort gradually fell into ruins. Ten years ago steps were taken to restore the old historic fort, making it the centre of a national park.

By the number and extent of its waterways, the Province of Quebec ranks high among lands where water touring may be indulged in with facility as well as pleasure. The entire province is threaded by many streams and watercourses. From the St. ascend for more than a thousand miles from its mouth, to tiny streams hardly deep enough to float a light canoe, lovers of water have a choice of navigable routes. The Laurentian Plateau, in particular, lends itself admirably to canoe trips, in the midst of a rich and varied countryside. The rivers drain- Lawrence River, which ocean-going vessels ing this immense plateau are generally swift-flowing streams, cut with rapids or waterfalls. For the less adventurous, voyages on the majestic St. Lawrence offer a pleasant change from motoring. Tourists may take passage on luxurious vessels with their cars and enjoy a restful journey aboard ship.

IMPORTS OF LUMBER

Lumber imports in June amounted to 7,526,000 ft. of the value of $304,285 compared with 6,124,000 at $235,809 a year ago. The value of the import from the United States was $303,548, from Australia $631 and from British Guiana $106.

COFFEE IMPORTS

There were 3,420,953 pounds of green coffee imported during June as compared with 3,447,503 in June, 1935, the values being $295,267 and $312,898, respectively. The leading countries of origin were: Jamaica 1,445.398 pounds, Brazil 651,305, Colombia 616,858 and British East Africa 296,315.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the five months of the fiscal year August 1935 and August 1936. (Decrease marked *.)

Districts	1935-36	1936-37	Increase or Decrease	Districts	1935-36	1936-37	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	237,411 53	433,775 54	196,364 01				
Halifax........	908,924 45	1,074,261 78	165,337 33	Fort William..	136,929 03	191,370 98	54,441 95
Saint John.....	575,842 36	760,632 84	184,790 48	Winnipeg......	1,527,504 92	1,767,400 72	239,895 80
Quebec........	525,900 18	922,424 96	396,524 78	Regina........	143,977 71	181,068 62	37,090 91
Montreal......	18,540,027 42	20,784,462 02	2,244,434 60	Saskatoon.....	81,763 14	98,078 14	16,315 00
Ottawa........	3,305,153 45	5,203,972 71	1,898,819 26	Calgary.......	863,064 88	987,488 71	124,423 83
Kingston......	146,637 79	181,355 34	34,717 55	Edmonton.....	265,134 72	299,879 28	34,744 56
Belleville......	358,768 73	404,726 23	45,957 50	Vancouver....	3,544,797 90	4,814,457 54	1,269,659 64
Toronto.......	19,615,985 36	26,061,616 37	6,445,631 01	Yukon........	15,426 91	21,694 98	6,268 07
Hamilton.....	4,405,577 96	4,838,188 08	432,610 12				
London.......	6,089,583 75	7,532,404 06	1,442,820 31	Total.....	61,288,412 19	76,559,258 90	15,270,846 71

MONTREAL'S FINE NEW CUSTOMS HOUSE

Excellent Public Facilities Provided in Building

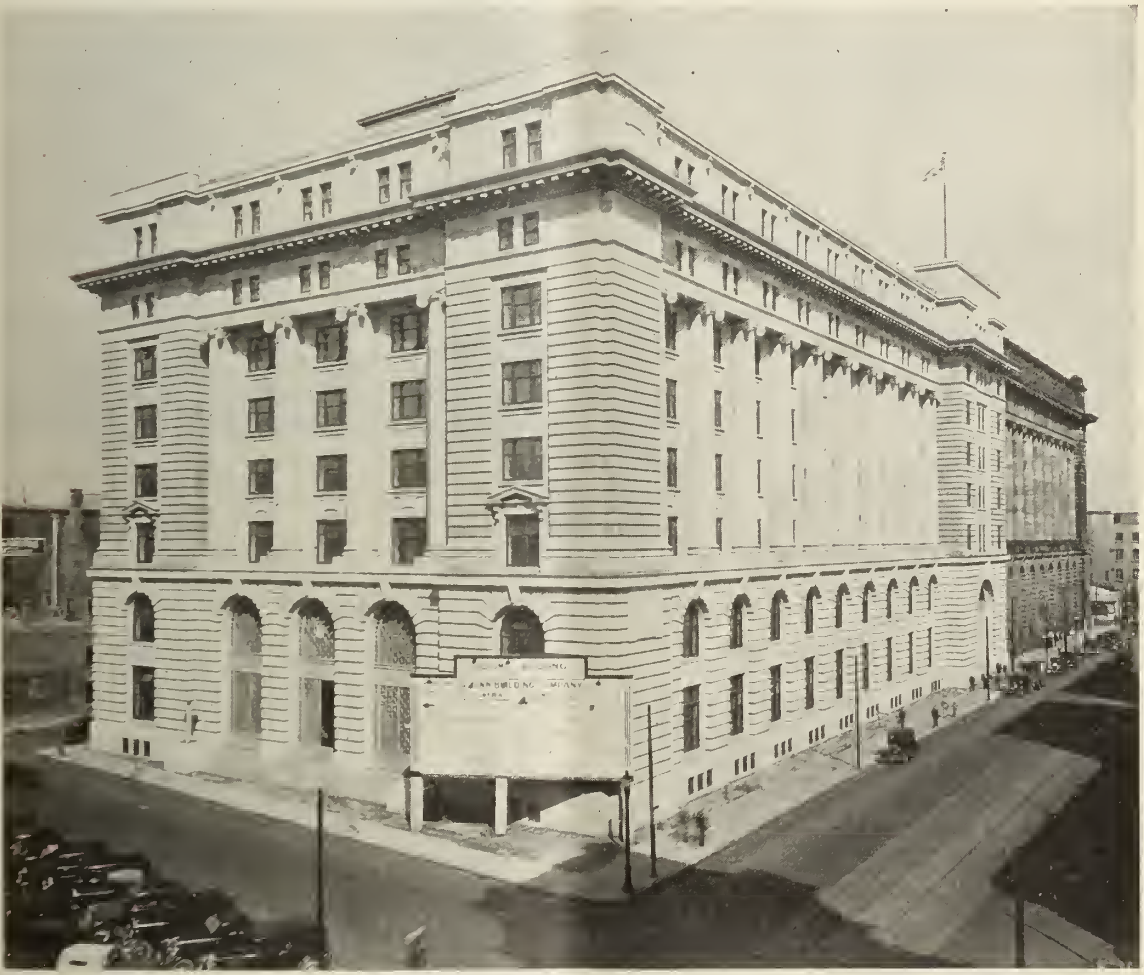
(The *Editor* is indebted to Mr. Arthur Laing, Collector of Customs and Excise, Montreal, for this description of the new Customs House at that port.)

THE new Montreal Customs House which will probably be ready for occupation on October 1 next, is situated between McGill and Normand streets with entrance on Youville Square, and is about 260 feet long and 136 feet wide, 8 storeys in height.

The building, which actually covers an entire city block, is constructed in two sections. The new North wing will house the Customs Long Room and the other clerical offices of the port. Three floors will be occupied by the Customs and Excise divisions and two by the Income Tax.

The old South wing constructed many years ago will in future take care of the Postal Parcel and Express Branches, as well as the Appraisal Divisions and the King's Warehouse.

The new Customs House is regarded as being the most modern and complete building of its kind on the continent.



The new Customs House at Montreal which will house the National Revenue staff of that port.

The new building is a separate unit and is joined to the Examining Warehouse by a bridge, which is built over the arch facing it on McGill street. An entrance from the new to the old building is available by a passage directly above the arch, on the third floor. The intervening floors of this bridge are used for offices. The flag pole has been erected on the top of this section.

Classical In Design

The building is classical in design, with solid stone columns from the third to the seventh floor. The first three floors are in granite bush hammered, and above that, the stone is sandstone with a tooled surface. The first floor has an entrance and elevator hall in marble and bronze. Three iron gates 28 feet high are erected at the entrance to close the lobby after office hours, and in addition there are three bronze revolving doors separating the lobby from the elevator hall. The Collector's office is situated to the right of the hall with one window facing on Youville Square and two others on McGill street. The Port Accountant is located on the opposite side of the hall. The Long Room is about 115 feet long and 136 feet wide. In the central portion, the public space is in marble, two storeys in height with a richly ornamented ceiling and bronze skylight to a central light well.

The counter is erected around the public space in the Long Room, and is constructed of marble with black marble skirting and green marble panel tops with a bronze grill 1′ 3″ erected on the counter. There are 45 wickets for public use with 8 cashier cages. Three desks with marble tops are erected in the centre of the public space for use of the public.

Canadian Material Used

One of the features of the construction of this building is the use of Canadian material. It was specified by the Department of Public Works that, as far as possible, Canadian materials were to be used, unless none were available, when those of British Empire origin should be used. With this in view, the general contractors have been able to purchase materials almost entirely Canadian and much from Quebec province. The granite (one of the largest contracts to be let in recent years) was quarried and dressed in Stanstead, Quebec. The cut stone is sandstone quarried at Wallace, Nova Scotia, and dressed at Phillipsburg, Quebec. The marble was also quarried at Phillipsburg and it is when one enters the Long Room that one can see the beauty and skill of workmanship of these Canadian materials. The floors, walls and columns of the public space in this room are of marble. The floor, in square and rectangular tiles of varying sizes, is in two shades of grey "light and dark" of a beautiful mottled colour. The border and base are black. The walls and columns are of Missisquoi marble, Regal and Regina, according as the cut is made with or across the grain. Great care was taken in the matching. In the walls, the colour shades from one stone to another; in the columns, the long green veins run vertically from top to bottom. The windows at the mezzanine floor have bronze frames, richly ornamented. There are bronze doors from the entrance hall. The ceiling is made of heavy bronze beams and coffers with a central curved skylight, also of bronze.

Mr. Arthur Laing,
Collector of Customs and Excise, Montreal.

There are four passenger (semi-automatic) elevators in the main entrance hall and one freight elevator in the rear of the building. Heating is supplied from the old building with a modern system of air conditioning, also cold water supply. A telephone switchboard has been installed throughout the new and old building.

ALLOCATION OF SPACE

The three first floors of the new building have been assigned for use of the Customs-Excise divisions, the two top floors for the Income Tax division, and the three intervening floors for use of other Government Departments.

The following branches of the service will be located in the new building on or about October 1, 1936, viz:—

First floor—right side (facing McGill St.) Collection's office, Chief Customs Clerk, Enquiry Clerk, Refund Clerks, Manifest Clerks, Head Customs Clerk, Declaration and Power of Attorney Clerks, Computing Clerks, Customs Cashiers.

First floor—left side (facing Normand St.) Accountant's office; Telephone Operator; Head Clerk, Sales Tax Branch; Sales Tax Staff; Sales Tax Cashier; Customs Warehouse Ledgers Clerks; Head Excise Clerk; Excise Cashier; Excise Stamp Cashier; Excise Stamp Branch.

Second floor—right side. Surveyor's office, Superintendent Examiners staff; Lockers staff, Chief Excise Clerk; Excise Statistical Branch; Assistant Registrar and Chief of Shipping's Office.

Second floor—left side. Chief Inspector's office, Record office.

Third floor—right side. Sales Tax Auditors, Harbour Commissioners' office, Customs and Excise Stationery Branch.

Third floor—left side. Inspector of Undervaluation, Chief Inspector of Drawback Claims, Dominion Inspector of Distilleries and Tobacco Factories.

The following branches of the Service will be located in the Examining Warehouse, 105 McGill St., on and after October 1st, 1936, viz:—

Basement—Receiving and delivery department for the Express and Postal Parcels Branches.

First floor—Principal Warehouse Keeper, Receiving and delivery departments for examination of packages arriving by freight.

Second floor—Customs Postal Parcels Branch.

Third floor—Customs Express Branch.

Fourth floor—Outside Appraisers' Division, Dry Goods Division.

Fifth floor—Grocery and Perishable Goods Division, Drugs and Fancy Goods Division.

Sixth floor—Hardware Division, Chief Gauger's staff, Cigar and Tobacco Division.

Seventh floor—Reserved for storage space.

Eight floor—King's Warehouse, Auction Sales Room.

A GLIMPSE OF THE BUSY MONTREAL WATERFRONT

(*Editor's Note.*—This article was prepared for the REVIEW by Hubert Gauthier, Senior Customs Examiner, and one of the veterans of the Montreal staff.)

The Customs-Excise port of Montreal has many varied activities. Thirty-five years ago, when the writer of this article joined the Customs service as a junior clerk with the Accountant, the late W. J. McKenna, the Collector was R. S. White, now a member of the House of Commons. Not more than a dozen men remain to-day of the personnel of 1901.

Collections of duties in 1901 were $10,041,662. For the last fiscal year they were $80,000,000. In 1929, the boom year, figures climbed to the substantial sum of $110,000,000. The cost ratio of collecting revenue is lower at Montreal than at many interior ports. Its geographical position as the main door of Canada for imports and exports calls for the supervision of the entrance to and exit from Montreal of a large tonnage of swift moving traffic for the benefit of interior ports situated miles away inland. The heaviest day of collections on record at this port was July 31st, 1933, when the sum of $1,641,045.03 rolled into the treasury; there are nine other days on record when the figures climbed well above the million and one-half dollars.

WHEN A SHIP DOCKS

When a ship docks at Montreal a portion of her cargo is billed for local delivery, but a larger percentage, reaching 80 per cent in some cases, is consigned to interior ports, necessitating at times long night or Sunday hours of clerical work by steamship and railway staffs and Customs men who remain on duty. A liner frequently reaches port on Saturday morning. When her passengers have been released and baggage examined, longshoremen are at work rigging up pullies, booms, gangways, and the unloading proceeds without delay; goods are hoisted into the steel shed and segregated from local cargo.

Meanwhile a trained railway staff is engaged preparing documents and Customs manifests in readiness for the train journey of that portion of the cargo which goes beyond Montreal to ports in Canada, the United States and Japan, China and Australia.

Railway cars are placed alongside the steel sheds and loaded speedily, under the supervision of a gang foreman. Arrangements are so perfected to-day that a portion of a ship's cargo laden into cars is ready for unloading at Toronto at terminal sheds or private sidings the following morning by the time the Customs House opens for business. Hamilton or London obtain practically the same quick service. As the freight train leaves Outremont yards on the Canadian Pacific Railway, or Turcot Yards on the Canadian National Railways, for its fast night run west or east, the distant railway office, at say Toronto, already has the required data as to car numbers, contents, consignees and delivery instructions, such having been given over the railway telephone wires. The railways thus utilize the hours between Saturday night and Monday morning to fill the gap of space between distant cities. Thus all points in Canada are swiftly served with coffee from Rio de Janiero, tea from Ceylon, wine from Spain, grapes from Malaga, whiskey from Scotland, cheese from Holland, molasses from Barbadoes, cognac from France also the " petit chapeau," raisins and currants from Greece, dates from Turkey, cotton from Peru, rice from China, pineapple from Hawaii, cutlery from Sheffield, Irish linen from Belfast, plate-glass from Belgium, worsted textiles from England, coal from Wales, and Hassan cloth from India. Large quantities of raw wool from Australia and New Zealand are landed here.

MUCH FREIGHT IN TRANSIT

Montreal does not collect duty on all this tonnage passing her door in transitu. She plays her part in controlling and supervising the movements from ship to train for imports or vice versa for exports, thus acting as clearing port for the benefit of inland ports in Canada.

The examination and release of baggage of steamship passengers landing at Montreal is another feature and requires a large staff at such times as a ship docks. Sometimes two ships dock simultaneously, calling for special activity. When you meet friends at the ship's arrival with a Customs pass, you will notice the despatch and courtesy which passengers receive and the collection records at the docks show good progression.

ON THE WHARF

The work of an examining officer in charge of a steamship line to-day entails many duties, such as controlling the release of local imports, the picking up of the particular package required for inspection by the Customs Appraiser at the King's Warehouse, the checking of ship's stores. The ship's supply of liquors and tobacco is also kept under Customs seal while the vessel is in port. Heavy or cumbersome goods are inspected and released by the outside Appraisers division. Circus elephants, cages of lions and leopards, or steel castings for power plants are not sent to King's Warehouse for inspection, nor are pedigreed horses or cattle for stock farms. All this traffic is dealt with by the staff of outside Appraisers.

THE OLD CUSTOMS HOUSE

Many will recall the old Customs House on Common street, the building which was "all stairs " and where it was a real puzzle to locate the office of the Collector. The old tower-clock had four faces, never showing the same hour. Years ago certain merchants were known to pass their entries personally. Now most firms employ brokers, although large corporations still have their accredited representatives.

One can best judge of the progress of the Customs service to-day by comparing the old Customs House of 1901 with the new modern fireproof building. The tale is told also by the figures in the collection registers in the Accountants Branch.

The staff of the Excise Department was merged with the Customs Service in 1920. To-day greater efficiency is obtained from the staff than was possible thirty-five years ago; the average man is younger, the work is specialized. There exists to-day a standardization of Customs rules and regulations, combined with individual effort.

The Montreal waterfront has many activities, much noise, locomotive bells, din of traffic, hot days in summer, wet days in the autumn, grain dust and coal dust, but it's all in a day's work, or a night. The wheels of business must be kept turning.

CHARACTER OF JULY EXPORTS

Canada's domestic exports were valued at $83,899.000 in July as compared with $63,286,000 in the same month last year. This increase was due largely to greatly increased shipments of wheat and aluminium. Exports of wheat rose to $21,885,000 from $7,214.000, while aluminium exports were $3,338,000 as compared with $363,000.

Butter shipments rose from $9,000 to $609,000, cattle from $365,000 to $1,191,000, cheese $582,000 to $1,552,000, furs from $835,000 to $921,000, unmanufactured leather from $336,000 to $495,000, raw wool from $131,000 to $202.000, paper from $7,911.000 to $8.651,000, planks and boards from $2,249,000 to $3.247,000, pulp wood from $948,000 to $1,512.000, red cedar shingles from nil to $507,000 and square timber from $115,000 to $237,000. Shipments of pigs and ingots were also higher, rising to $827,000 from $212,000, aluminium $3,338,000 from $363,000, lead $671,000 from $529,000, nickel $3,424,000 from $3,309.000, asbestos $922,000 from $517,000, and electrical energy to $331,000 from $266,000.

There were decreased shipments of such commodities as sugar which fell from $170,000 to $116.000, binder twine from $321,000 to $234.000, cotton from $211,000 to $154,000, automobiles from $1,732.000 to $1.612,000, auto parts from $276.000 to $270.000, farm implements from $1.124,000 to $622,000, silver from $885,000 to $664.000, and settlers' effects from $327,000 to $298,000.

EXPORT CLEARANCES OF WHEAT

Overseas export clearances of wheat amounted to 3,195,396 bushels during the week ending August 21 as compared with 2,235,851 in the same week last year. United States imports of Canadian wheat amounted to 1,332,000 bushels as compared with 823,000 last year. Clearances by ports follow, with figures for 1935 in brackets: Montreal 1,373,256 (676,530) bushels, Churchill 588,000 (600,000), United States ports 514,000 (325,000), Vancouver-New Westminster 364,130 (403,721), Sorel 308,000 (230,600), Fort William and Port Arthur 48,010 (nil).

Total overseas clearances from August 1 to August 21 amounted to 11,525,368 bushels compared with 5,874,076 in the same period of 1935. United States imports of Canadian wheat were 4,044,000 and 1,399,000 bushels, respectively. Clearances by ports: Montreal 3,817,902 (2,411,445) bushels, United States ports 2.473,000 (1,024,000) bushels, Sorel 2,014,863 (722,987), Vancouver-New Westminster 1,956,267 (1,090,644), Churchill 892,300 (600,000), Three Rivers 213.920 (nil), Fort William and Port Arthur 157,116 (nil), Quebec nil (25,000).

EXPORTS OF CANADIAN CATTLE

Exports of Canadian cattle in July recorded an increase of considerable proportion over the same month last year. There were 31,062 head valued at $1,121,191 in the latest month as compared with 7,127 head at $292,963. The United States took 24,102 head valued at $575,901 and the United Kingdom 6,282 at $519,937 in July this year. A pronounced increase is also shown in the seven month comparison. In the seven months ending July 1936, there were 201,436 head exported, worth $8,761,626 as compared with 87,718 head at $4,924,860. Shipments sent to the United States and the United Kingdom both showed considerable improvement in this comparison. The total to the United States was 179,062 head valued at $7,170,064 compared with 79,659 head at $4.480.372; the amount to the United Kingdom was 19,716 head at $1,473,906 compared with 6.235 at $391,728.

* * NEWS AND COMMENT * *

OTTAWA: George B. Fotheringham, a former officer of the Statistical Branch at headquarters, died August 4, 1936, in his 86th year. Deceased was a member of one of Ottawa's pioneer families, his parents having settled in this vicinity soon after their arrival in Canada from Scotland in 1842. Mr. Fotheringham was educated in Ottawa. After spending some years in the stationery business he entered the Customs service in 1899, retiring on superannuation in 1924 with 24 years efficient service to his credit. Mr. Fotheringham was interested in church and municipal activities. He was clerk of Rockcliffe Village Board for five years and was also a former school trustee. His death is deeply regretted.

Arrangements were made at the meeting held on September 3, for play in the third annual tournament of the National Revenue Golf Club for the Commissioners' trophy over the course of the Chaudiere Club on Saturday, September 19, 1936. A representative gathering of members from the Customs, Excise, and Income Tax Divisions was present, and from reports submitted it is expected that a large number of entrants will participate to determine the holder of the silver rose bowl for the ensuing year.

Entries from members at local offices are invited. It is understood that a number of golf enthusiasts from Montreal, Toronto, and other ports anticipate being present in Ottawa on the day of the tournament, and an invitation is extended to them also.

A dinner dance will be held in the evening in the club house, to which all officers of National Revenue and their friends are invited. The entry fee for the golf is one dollar, with a like fee for the dinner dance.

Officers of the National Revenue Golf Club were elected as follows:—Hon. President; The Honourable J. L. Ilsley, K.C.; Hon. Vice-Presidents: The Commissioners of Customs, Excise, and Income Tax, H. D. Scully, D. Sim, C. F. Elliott, K.C.; President: A. F. MacMillan—Excise; Vice-President: R. M. Baird—Income Tax; Trustees: W. F. Faulkner—Customs, J. H. Hector—Excise, R. M. Baird—Income Tax; House Committee: Miss N. Maloney, Miss M. Black, C. T. Gilchrist; Playing Committee: Miss K. Byers, C. R. Morphy, E. B. Allen.

TORONTO: Comparative totals covering business handled at the Customs postal and express branches, Toronto, during the month of July, 1936 and 1935, were as follows: postal branch—collections $64,881 ($64,214), packages received 25,080 (26,100), packages delivered 22,581 (22,584), entries 2,221: (2,208): express branch—collections $161,207 ($163,390), packages received 15,233 (14,996), entries 3,064, (2,727).

Nineteen aeroplanes reported inward at the Leaside Customs Air Harbour during July and 27 reported outward. United States planes inward numbered 17, outward 20. Canadian planes inward numbered 2, outward 7. A total of 49 passengers was carried. Of this number 41 were carried in United States planes and 8 in Canadian. In July, 1935, a total of 25 passengers was carried.

HALIFAX: Vessels arriving and departing at the port of Halifax during the month of July, 1936, totalled 516, net registered tonnage inward 194,820, outward 207,657. This compares with 497 vessels, net registered tonnage inward 221,221, outward 217,995, for July, 1935. Vessels engaged in the transoceanic service inward and outward numbered 109 compared with 131, and in the coastwise trade 407 compared with 366. Cargo tonnage handled during the respective months totalled inward 66,308 (100,307), outward 59,878 (55,658); passengers landed and embarked 2,052 (1,380).

During the seven months periods, January 1 to July 31, 1936 and 1935, shipping totals were as follows: vessels arriving and departing 3,294 (3,250); cargo tonnage inward 656,639 (709,532), outward 593,710 (648,146); passengers landed and embarked 10,199 (8,690).

GANANOQUE, ONT.: The Rotary Club of Gananoque issues a letter of welcome each year to the many United States visitors who have summer homes in the Thousand Island section of the St. Lawrence River. Also the Club holds a "Thousand Island Day" gathering each summer, open to all visitors. The letter of welcome this year reads in part as follows:—

> This is to welcome you to the Thousand Islands on behalf of The Rotary Club of Gananoque. We feel that we have many friends among those who are attracted to this district from year to year to help form our summer colony. We repeat our welcome of former years and trust that you may have an enjoyable season. We greet those of you who come to the Thousand Islands for the first time, hoping that you may experience the same enjoyment and appreciate the charm of this district which has attracted so many of our summer citizens these many years past.

New Westminster, B.C.: The busy port of New Westminister, B.C., handled 442,272 tons of export cargo during the first six months of 1936, as against 353,660 tons handled in the same period last year, a gain of 88.612 tons. The principal exports were:—lumber, board feet, 109.329.773 (100,334,880); fir ties, feet, 3.195.000 (nil); ply wood, square feet, 2.949.000 (nil); fir doors 674,151 (303.020); bar metal, tons, 124,473 (108,723); fertilizer, tons, 24,250 (21,731); grain, bushels, 1.815.157 (838,598); apples, boxes, 123.273 (45,284); flour, tons, 2,805 (1,931); general, tons, 6.753 (2,468).

In addition more than 10,000 cases of canned apples were shipped through the port this year, while none were shipped in the first six months of 1935. Also 6,523 tons of scrap metal were exported, and a new cargo, 1,114 tons of copra, was transhipped.

Seventeen thousand tons of imports were handled during the first six months this year.

Montreal: Business transacted at the Customs express and postal branches, Montreal, during the month of July, 1936, increased at nearly all points compared with July, 1935, as the following figures show: express branch—collections $134.996, increase $13.994; packages delivered 10,625, increase 2.343; entries 1.991, increase 245; postal branch—collections $64.429, increase $5.014; parcels received 22,595, increase 1.685; parcels cleared 21,995, increase 1,635; entries 1,611, decrease 14.

Business transacted at the Customs Air Harbour, St. Hubert, Quebec, during the month of July, 1936 and 1935, was as follows:—

Aeroplanes inward 49 (95), outward 47 (90); passengers inward 118 (194), outward 164 (237); pieces of baggage examined inward 163 (227), outward 201 (283); bags of mail inward 400, weight 6,509 pounds (396, weight 5,829 pounds), outward 288, weight 6,992 pounds (231, weight 5,651 pounds); express parcels inward 13 (15), outward 16 (7); value of importations $12,181 ($15,752); tourist permits issued 5 (2); flights cancelled owing to weather conditions inward 1 (1), outward 1 (2).

EXCISE DIVISION PROMOTION

C. E. Gunby.

A recent promotion of interest at headquarters is that of Charles E. Gunby to the newly established position of Secretary of the Excise Division. Mr. Gunby entered the service in 1914 as a Preventive Officer at Ottawa, and was assigned to the compilation of import and export statistics, and served as file clerk in the War Measures branch. In 1919 he became Law Clerk Stenographer in the Law and Seizures Branch, and rose successively to the positions of Junior Law Clerk, Principal Clerk and Head Clerk. The promotion of Mr. Gunby to the new position of Secretary, Excise Division, is a recognition of able and conscientious service.

JUST AMONG OURSELVES

AUGUST-SEPTEMBER

ADDITIONS

Quebec

Montreal: F. Messier, Office Boy.

Ontario

Brockville: G. H. Clow, Customs Excise Examiner.

Gananoque (Rockport): Leonard Williams, Sub-Collector of Customs and Excise (Limited Service).

Windsor: P. E. Gignac, Customs Excise Examiner.

Alberta

Coutts: E. D. Harris, Customs Excise Examiner.

Lethbridge: R. B. McNair, Customs Excise Clerk.

British Columbia

Vancouver: Roland Hambleton, Office Boy; Alex. McEwan, Customs Truckman; C. E. Rabb, Customs Guard.

Administrative

G. R. Bourgeau, Office Appliance Operator, Grade 2; Max Gennis, Office Boy; G. O. MacDonell, Office Boy; Miss V. E. Packman, Stenographer, Grade 1; Omer Theoret, Office Boy; E. H. Williams, Office Boy.

Audit

London, Ont.: J. W. Wallace, Excise Tax Auditor.

Toronto, Ont.: Reginald Whatley, Excise Tax Auditor.

Ottawa, Ont.: C. W. I. Nicoll, Excise Tax Auditor.

DEDUCTIONS

Quebec

Montreal: Jos. Adelard Champagne, Customs Excise Examiner. (Retired). . James Donovan, Customs Excise Clerk. (Died). F. J. Moore, Customs Excise Examiner. (Retired).

Saint Johns: Remi Raymond, Customs Excise Examiner (Retired).

Manitoba

Winnipeg: J. W. Adams, Express and Postal Computing Clerk. (Retired). H. R. Whalley, Computing Clerk. (Retired).

Administrative

H. J. Cooper, Principal Clerk. (Died). J. B. Laroche, General Repairman. (Retired). Miss M. I. McGregor, Stenographer, Grade 2. (Resigned).

Inspection

Saint John, N.B.: John McDonald, Jr., Inspector of Customs and Excise. (Retired).

Investigation—Values

Chicago, Ill.: C. H. Jones, Investigator of Values. (Resigned).

PROMOTIONS

Ontario

Kitchener (Waterloo): Sidney Davenport from Customs Excise Examiner to Special Exciseman, Grade 1.

Alberta

Coutts: W. M. Young, from Sub-Collector of Customs and Excise, Grade 2, to Collector of Customs and Excise, Grade 2.

TRANSFERS

Edwin Chance, from Customs Excise Examiner, Windsor, Ont., to Customs Excise Examiner, Inspection (Detroit). F. C. Collins from Customs Excise Examiner, Coutts, Alta., to Customs Excise Clerk, Nelson, B.C.

DEMOTIONS

Ontario

Fort Erie: B. Wilson, from Senior Customs Excise Examiner to Customs Excise Examiner.

Sault Ste. Marie: S. V. Wilding, from Cashier and Computing Clerk to Customs Excise Clerk.

IMPORTS OF PETROLEUM

Imports of crude petroleum in June amounted to 157,956,891 gallons valued at $5,023,521, of which 112,179,711 came from the United States, 23,797,618 from Colombia, 14,444,031 from Peru and 7,435,561 from Venezuela. Gasoline imports were valued at $345,353, coming mainly from the United States and Roumania.

IMPORTS OF PAPER

Imports of paper into Canada during June were valued at $542,582 as compared with $477,307 in June last year. The amount from the United States was worth $360,854 and from the United Kingdom $112,464. Paper imports during the first three months of the present fiscal year amounted to $1,590,985 compared with $1,351,004 in the previous year.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF AUGUST 1935 AND 1936

—	1935	1936	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	6,950,927 34	6,800,705 44		
Less Refunds and Drawbacks	898,089 87	657,875 63		
Net	6,052,837 47	6,142,829 81	89,992 34	....
EXCISE TAXES	10,180,008 48	13,603,794 47		
Less Refunds and Drawbacks	312,932 58	257,154 03		
Net	9,867,075 90	13,346,640 44	3,479,564 54	....
EXCISE DUTIES	4,262,696 83	4,195,756 11		
Less Refunds and Drawbacks	44,763 50	39,655 56		
Net	4,217,933 33	4,156,100 55	....	61,832 78
SUNDRY COLLECTIONS	55,319 78	45,684 32		
Less Refunds and Drawbacks	12 10	48 90		
Net	55,307 68	45,635 42	....	9,672 26
Net Totals	20,193,154 38	23,691,206 22	3,569,556 88	71,505 04
Net Increase	....	....	3,498,051 84	

TOTALS FOR FIVE MONTHS

—	1935-36	1936-37	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	34,319,176 70	36,090,759 76		
Less Refunds and Drawbacks	3,855,827 35	3,524,971 06		
Net	30,463,349 35	32,565,788 70	2,102,439 35	....
EXCISE TAXES	43,314,708 41	54,058,750 00		
Less Refunds and Drawbacks	1,272,531 80	1,277,911 46		
Net	42,042,176 61	52,780,838 54	10,738,661 93	....
EXCISE DUTIES	19,640,506 28	19,907,891 08		
Less Refunds and Drawbacks	281,368 12	263,380 92		
Net	19,359,138 16	19,644,510 16	285,372 00	....
SUNDRY COLLECTIONS	302,855 59	293,067 65		
Less Refunds and Drawbacks	5,654 25	363 69		
Net	297,201 34	292,703 96	....	4,497 38
Net Totals	92,161,865 46	105,283,841 36	13,126,473 28	4,497 38
Net Increase	....	....	13,121,975 90	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF AUGUST 1935 AND AUGUST 1936

—	August, 1935	August, 1936	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,880,507 36	4,076,085 09	....	1,195,577 73

TOTALS FOR FIVE MONTHS

—	1935-36	1936-37	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	61,288,412 19	76,559,258 90	....	15,270,846 71

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF AUGUST, AND THE FIVE MONTHS ENDED AUGUST, 1935 AND 1936

—	August, 1935		August, 1936	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		75,676,436		92,559,495
Total Exports (Foreign Produce)		961,924		970,261
Principal Items of Exports—				
Wheat ... Bush.	21,698,284	17,603,968	21,157,268	20,853,825
Wheat flour ... Brls.	376,562	1,405,278	387,728	1,596,643
Fish ... Cwt.	271,713	2,369,957	373,138	3,150,850
Furs ... $		967,894		1,031,523
Meats ... Cwt.	114,373	1,767,524	155,212	2,467,039
Cheese ... Cwt.	64,796	675,121	101,071	1,401,307
Planks and boards ... M ft.	164,542	3,205,836	168,440	3,608,494
Wood pulp ... Cwt.	1,072,536	2,355,879	1,406,424	2,829,830
Newsprint ... Cwt.	4,417,320	7,582,315	5,151,538	8,890,078
Automobiles and parts ... $		2,103,619		1,357,121
Copper, partially manufactured ... Cwt.	430,841	3,121,260	400,271	3,423,414
Nickel, unmanufactured ... $		4,080,413		3,088,568
Imports entered for consumption—Free goods		23,606,268		23,719,589
Imports entered for consumption—Dutiable goods		25,953,795		26,528,447
Total imports entered for consumption		49,560,063		50,248,036

—	Five months ended August, 1935		Five months ended August, 1936	
	Quantity	Value	Quantity	Value
Total Exports (Canadian Produce)		310,279,165		396,883,134
Total Exports (Foreign Produce)		4,970,458		4,036,884
Principal Items of Exports—				
Wheat ... Bush.	54,368,235	44,335,187	106,722,688	89,184,644
Wheat flour ... Brls.	1,861,483	7,067,067	1,992,619	7,895,909
Fish ... Cwt.	976,187	8,389,476	1,003,342	9,166,560
Furs ... $		4,182,143		4,758,297
Meats ... Cwt.	665,596	9,955,781	839,088	12,665,586
Cheese ... Cwt.	150,280	1,655,041	310,777	4,143,405
Planks and boards ... M ft.	589,561	11,433,768	736,730	15,188,973
Wood pulp ... Cwt.	5,245,132	11,205,510	6,206,853	12,789,305
Newsprint ... Cwt.	21,326,940	36,311,089	24,527,936	42,313,550
Automobiles and parts ... $		11,973,854		8,489,319
Copper, partially manufactured ... Cwt.	1,672,512	11,983,114	1,739,338	14,766,560
Nickel, unmanufactured ... $		14,808,912		16,222,911
Imports entered for consumption—Free goods		108,817,757		117,420,950
Imports entered for consumption—Dutiable goods		127,064,841		145,583,966
Total imports entered for consumption		235,882,598		263,004,916

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The National Revenue Review

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Review of this year's incoming tide of visitors

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Exceeded that of same period last year

CHANGES IN CONSOLIDATED CUSTOMS TARIFF
New publication contains many new features

DEPARTMENTAL RULINGS, STAFF CHANGES, NEWS AND COMMENT, TRADE AND REVENUE TABLES, INCOME TAX COLLECTIONS

October, 1936

Vol. X

No. 1

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. X | OTTAWA, OCTOBER 1936 | No. 1

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

A Big Job Done Well

IT has been the custom for years past to include in the October number of the REVIEW an illustrated description of the season's tourist traffic. This year the incoming tide of travel has flowed in increased volume, and the international border ports and outports have had a busy time. The Department has received many assurances that a high standard of courteous efficiency has been maintained by its officers who have handled the many thousands of welcome visitors entering the Dominion by highways, bridges or ferries. A big job has been done well.

Large Remittance of Conscience Money

WHILE the Department of National Revenue frequently receives varying amounts of Conscience Money, it is not often that the sum of $500 is remitted. An unknown taxpayer forwarded that amount through the Inspector of Income Tax, London, Ontario, district, the envelope bearing the postmark " London 11.30 p.m. Sept. 17." On the reverse side of the envelope was the word " Oxford."

Changes in Customs-Excise Ports

Big Muddy, Sask., an outport and warehousing port under the survey of the port of Moose Jaw, Saskatchewan, closed on and from the 1st October, 1936.

Walton, N.S., a preventive station under the survey of the port of Windsor, Nova Scotia, closed on and from the 1st December, 1936.

Armstrong, P.Q., an outport under the survey of the port of Quebec. Add foot-note marked (h) on Page 7 to read " via St. Liniere, County of Beauce, P.Q.," the Post Office at Armstrong having been closed.

Roosville, B.C., a preventive station under the survey of the port of Fernie, British Columbia. Foot-note marked (c) on Page 13 should now read " via Eureka, Montana, U.S.A.," in place of " via Flagstone, R.R. 1."

Port Borden, P.E.I., an outport and warehousing port under the survey of the port of Summerside, Prince Edward Island, closed on and from the 1st November, 1936.

St. Boniface, P.Q., an excise station under the survey of the port of Three Rivers, Quebec, as shown at the foot of page 15 and in the alphabetical index, closed on and from the 1st November, 1936.

Travel Peak Reached Over Labour Day

THE volume of tourist travel into Canada reached its peak for the season over the Labour Day week-end. The *Editor* has obtained the following facts and figures from the Collectors of Customs at the three largest ports of entry, Fort Erie, Windsor and Niagara Falls.

Vehicular traffic handled over the Peace Bridge and ferry at the port of Fort Erie during the holiday week-end far exceeded that of the same period last year. Automobiles and other vehicles, inward and outward, totalled 48,873 compared with 41,020 handled in the three day period of 1935, a gain of 7,853. Traffic totals for the respective week-ends were made up as follows: United States cars inward 22,882, last year 18,755, outward 21,671, compared with 19,314; Canadian cars inward 1,883 as against 1,248, outward 1,889 as against 1,376.

Sixty-day touring permits issued during the three-day period numbered 8,835. This compares with 7,447 issued during Labour Day week-end last year, a gain of 1,388.

Labour Day week-end traffic totals at the port of Windsor show 38,141 cars entered and 36,230 cars cleared outward. This compares with last year's figures of 28,283 cars inward and 26,869 cars outward, a gain this year of 19,219 cars inward and outward. Sixty-day touring permits issued during the respective periods numbered 14,824 compared with 13,181; touring permits issued Canadian cars outward 1,967 as against 1,498, while United States cars entered for stays not exceeding 48 hours numbered 12,444, and 9,132 last year.

A total of 76,241 cars inward and outward, was handled at the three Niagara Falls bridges, exceeding the corresponding three days of last year by 4,565. Five lines of traffic inward and four outward were operating almost continuously for the three days from eight o'clock in the morning until nearly midnight. All available accommodations in the city and Niagara Falls, New York, as well as adjacent towns on both sides of the river, were taken up early on Saturday, and many tourists found it necessary to drive on as far as Hamilton to obtain sleeping accommodations. Numbers, however, slept in the parks or in their cars. The total number of passengers, inward and outward, over the week-end, was 415,835. This compares with 378,331 reported during Labour Day last year, a difference of 37,504. Other vehicles inward and outward numbered 1,294, increase 168.

Sixty-day touring permits issued during the week-end totalled 9,767 compared with 8,049 last year, while permits issued for Canadian cars outward totalled 2,344 compared with 1,937. Cars entered for periods up to 48 hours numbered 23,492. This compares with 22,190 entered last year.

"Made in Canada" Rulings

THE following ruling dated 5th September, 1936, transferring goods from the category of " a class or kind not made in Canada " to that of " a class or kind made or produced in Canada " is issued in accordance with the Government's undertaking to give " adequate notice " to parties concerned, and is to be effective three weeks from the date thereof.

Floor plates of iron or steel, with chequer, diamond or other raised pattern on contact surface, $\frac{3}{16}''$ in thickness and heavier, up to 30", inclusive, in width, in any commercial length, are of a class or kind made in Canada.

The following ruling dated September 18, 1936, transferring goods from the category of " a class or kind not made in Canada " to that of " a class or kind made or produced in Canada " is issued in accordance with the Government's undertaking to give " adequate notice " to parties concerned, and is to be effective three weeks from the date hereof.

Package binding, staying or reinforcing material of iron or steel, in the form of round or oval wire No. 8 to No. 20 gauge inclusive, or in the form of flat wire and rolled strip, ·008" to ·050" inclusive in thickness and $\frac{3}{16}''$ to 2" inclusive in width, commonly known as round, oval and flat " Box Strapping," plain, embossed, punched or otherwise fabricated, whether treated for colour or protection or not, in coils or cut to length.

Changes in Office Consolidation of Tariff

(*Editor's Note*: This article was written for the Review by P. A. Errett of the Appraisers Division at Headquarters.)

MANY changes have been made in the form of the 1936 Office Consolidation of the Customs Tariff of Canada, with a view to expediting the work of Customs officers and others who have occasion to refer to it frequently, and in order that the Tariff treatment of articles or goods imported into Canada might be made as easily understandable as possible by all who are interested. The desire of the Department was to present the Consolidation in as simple and as compact a form as it could be arranged without the omission of any features which should be incorporated in order that it would be completely informative.

With the above ends in view, the alphabetical index to Schedules A and C were transferred to the front of the volume, the opinion being that it would more likely be looked for there. The index was also extended to include such articles or goods specially enumerated in Trade Agreements or Treaties as were not specifically mentioned in any of the existing tariff items proper. Explanatory notes as to the tariff status of various countries enjoying Preferential or special tariff treatment were transferred to the appendix section, especially in order that schedules A, B and C might immediately follow the Customs Tariff, of which they form a part.

The set-up of headings in schedule A was re-arranged so as to show not only the Preferential, Intermediate and General tariff rates and special rates under trade agreements with British countries, but the special rates, lower than Intermediate tariff rates, or fixed rates applying under agreements with foreign countries, such as France, Poland and the United States. The advantage is obvious, inasmuch as the reader once he has referred to the tariff item in which he is interested, and once he understands the conditions under which the goods are imported, has the complete picture before him. In other words, the addition of the column sub-headed " Foreign Countries " enables the reader to know at a glance what rate should be applied under any tariff or under any agreement, the rates in the above mentioned column applying to all countries enjoying the benefit of Most Favoured Nation treatment. In the explanatory notes it is pointed out, in addition, that the Intermediate tariff rates apply to such Most Favoured nations. The effect is to obviate for the most part the necessity of referring to treaties or agreements with any country, so far as tariff rates are concerned.

In order that the Consolidation might be made compact the text was set " solid," as far as possible or as far as consistent with proper typographical make-up, and where the authority for a tariff item had previously been shown as, for instance, " No. 569, Supplement B "; this was abbreviated to " No. 569-B." The foot-note which appeared on each page of the immediately preceding Consolidation which referred the reader to the page number on which various agreements were shown in the appendix was also deleted, the same information being given on the front page of the book. In view of the fact that since the publication of the Consolidation in 1933, there required to be incorporated in Schedule A of that of 1936, the tariff amendments of 1934, 1935 and 1936, various tariff changes by Order in Council and tariff agreement rates with France, Poland and the United States, as well as the treaties in the appendix with Poland and the United States, and other foreign countries, the need of this method of avoiding a more voluminous book is apparent. Partly for this reason the publication of regulations was also foregone and attention was drawn to them and other matters of importance and interest on page two of the present Consolidation.

Another improvement which it is felt will be widely appreciated is a preparation of lists of countries, first, by tariff groups, alphabetically showing in what group any country comes as to tariff treatment, and second, alphabetically irrespective of grouping but showing the treatment accorded and authority.

In addition the arrangement of the blank pages is altered, so that the tariff items appear on the even folios or left-hand pages, it being felt that any notations found desirable could more conveniently be made on the right-hand page. There also is the advantage of being able to locate a tariff item more readily.

It will be noted also that the various tariff groups from one to eleven are now started at the top of a page, instead of being " run in," or following each other immediately. This was done in order that where it is required by any Department or Branch of the Government to supply information only with respect to the goods appearing in any particular group, the pages containing this group are more conveniently detachable, and the usefulness of remaining pages is not impaired.

Finally the preparation of the French text of the Consolidation was begun at a much earlier date than was usually found possible, and was completed so as to be in the hands of the printers immediately after the Consolidation in English left their hands.

Departmental Rulings

" SILEX " coffee maker, per sample, consisting of a " Pyrex " small-mouthed flask with a bakelite handle attached thereto by means of a nickel plated strip in which is placed a funnel-shaped globe open at the top, the latter holding the filter cloth arrangement which has a nickel plated coil spring and a piece of nickel plated beaded chain attached thereto, whether imported with a heating unit or imported separately, is dutiable under tariff item 362c at the rate of 33⅓ per cent ad valorem, less 10 per cent of the duty, under the Canada-United States Trade Agreement. If the above-mentioned nickel plated parts are electro plated with chromium the units are dutiable at 30 per cent ad valorem, Ex. 362, under the said Trade Agreement.

The small electric heating unit, and complete parts thereof, whether imported with the coffee maker or imported separately, are dutiable under tariff item 443 at 25 per cent ad valorem, in accordance with the Canada-United States Trade Agreement.

In cases where the coffee maker is imported with a heating unit, a separate value may be shown for the heating unit and this item separately classified for entry purposes, as above.

Apparel Arts, a quarterly publication, issued in United States, when not permanently bound, is entitled to entry free of Customs duty under item 184b of Canada-United States Trade Agreement.

Armstrong Buffing Machine, per illustration, manufactured by the Armstrong Cork Products Co., Textile Division, Lancaster, Pa., for finishing roll cots made of cork, is of a class or kind at present not made in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

" Simmons " Gang Drill, per illustration, a 4-spindle Rockford Sliding Head 23" gang drill, is of a class or kind not at present manufactured in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

" Perfection " Electric Ironer, is of a class or kind at present made in Canada. Twenty-five per cent ad valorem, Item 427. Motor—Item 445g.

Canadian Trade

IMPORTS during the first eight months of 1936 amounted to $397,883,000 compared with $358,346,000 in the same period of 1935, an increase of $39,537,000 or 11 per cent. Imports from the United Kingdom amounted to $78,524,000 compared with $75,289,000, an increase of $3,235,000 or four per cent; from the United States $235,948,000 compared with $208,368,000, an increase of $27,580,000 or 13 per cent.

Domestic exports in the eight months aggregated $596,226,000 as against $485,916,000, an increase of $110,310,000 or 22 per cent. Exports to the United Kingdom were $226,904,000 compared with $170,594,000, an increase of $56,310,000 or 33 per cent, while exports to the United States totalled $240,752,000 compared with $215,718,000, an increase of $25,034,000 or 11 per cent.

A Story of Years Gone By

HERE is another story of bygone years. According to an old letter the *Editor* received recently headed *Custom-House, London, 20th January, 1831,* Colonial Customs officials in North American ports had been seizing vessels without sufficient justification, thereby incurring heavy expenses for both the Crown and the parties involved. The head office in London complained that vessels and their cargoes had been seized and libelled in the Courts of Vice Admiralty, and proceedings instituted against parties for the recovery of penalties by certain officers of the revenue in the Colonies, for alleged breaches of the laws relating to navigation and revenue, in some cases under a misconception of those laws, and in others upon grounds which however supported by the strict letter of the law, could by no means be justified by the spirit.

After referring to the severe loss and inconvenience to the parties as well as considerable expense to the Crown, the letter continues:—

> We think it necessary to call your special attention to our printed instructions to Collectors upon the subject of seizures, and to acquaint you that the severe penalties and forfeitures prescribed by the Acts of Parliament relating to the revenue and navigation, are principally directed to cases of fraudulent or wilful violation of them, and not to those of mere ignorance or inadvertence; and it will be your duty in all cases of seizure or detention of vessels and cargoes, and more particularly so in those in which, as often happens, the value of the vessel and cargo is considerable, to make the most minute inquiry into all the circumstances attending the seizure or detention, before instituting any proceedings, in order that you may be enabled to ascertain and discriminate between cases of wilful evasion of the law and unintentional transgression, so as with a due regard to the strict enforcement of the laws committed to your administration, you may exercise that sound and proper discretion confided to you, in granting immediate relief to parties who may have inadvertently transgressed the laws, either by the unconditional restoration of the vessel or goods, or both, as the case may be.
>
> And we acquaint you, that we shall hold you strictly responsible for all the consequences arising out of any prosecution, which may hereafter be instituted at your port, contrary to the manifest spirit and intention of this order—and you will take care to apprize every officer under your survey of this order.

Trade with Russia

COLLECTORS were advised by official memorandum dated September 14, 1936, as follows:—PROHIBITED IMPORTATIONS—RUSSIAN GOODS.—The regulations contained in departmental Memorandum No. 399 and Supplement No. 1 thereto, pertaining to the prohibition of importation of certain goods from the Union of Soviet Socialist Republics, are hereby cancelled, effective on and after 10th September, 1936, the Orders in Council referred to therein having been cancelled by Order in Council P.C. 2354 bearing that date.

Export of Wheat and Flour

THE August export of wheat at 21,157,268 bushels was over half a million bushels short of the export a year ago but the value at $20,853,825 was over three million dollars higher. The export in August, 1935, was 21.698,284 bushels valued at $17,603,968. The average value per bushel was 81·1 cents but in August, 1936, it was 98·4 cents. The export of wheat during the first five months of the present fiscal year was 106,722,688 bushels valued at $89,184,644 compared with 54,368,235 bushels at $44,335,187 in the same period last year. During the twelve months ending August the export was 231,478,633 bushels at $193,426,432 as against 151,363.519 at $123,163,230 in the previous twelve months.

The August export of wheatflour amounted to 387,728 barrels valued at $1,596,643 on an average export price of about $4.12 per barrel. A year ago the quantity was 376,562 barrels at $1,405,278, the average price being $3.73. During the first five months of the present fiscal year the export was 1,992,619 barrels at $7,895,909 compared with 1,861,483 barrels at $7,067,067 in the same period last year.

Canada's Leading Markets

CANADA'S fifteen leading markets in August were as follows: United States $44,398,831, Great Britain $30,938,761, Australia $2,072,213, Japan $1,846,158, Belgium $1,654,380, British South Africa $1,549,153, New Zealand $968,524, Greece $955,144, Newfoundland $825,920, British West Indies $763,672, Germany $761,190, Irish Free State $575,162, France $480,199, China $399,793, Brazil $331,452.

Production of Gold

THE Canadian output of gold in July amounted to 319,505 ounces as compared with 316,670 in June and 285,763 in July last year. Production during the first seven months of 1936 totalled 2,087,014 ounces, or 15·6 per cent above the output in the same period of 1935. July production follows, by provinces, with last year's figures in brackets: Ontario 201,392 (188,984) ounces, Quebec 56,266 (39,832), British Columbia 38,556 (38,250), Manitoba and Saskatchewan 14,457 (11,634), Yukon 7,454 (4,816), Nova Scotia 1,380 (2,033). Gold averaged $34.91 per ounce in Canadian funds during July; valued at this price the Canadian output was worth $11,153,920.

Imports of Tea and Coffee

TEA imports at 2,265,466 pounds in July were 823,533 lower than in July last year. Ceylon led as a source of supply with 1,013,786 pounds, British India 344,542, Japan 163,851, China 30,480 and Hong Kong 19,303.

Imports of green coffee in July amounted to 3,344,342 pounds compared with 2,369,266 in July, 1935. There were 15 supplying countries, of which British East Africa led with 1,076,771 pounds, Colombia 972,097, Jamaica 493,329, Brazil 325,815, United Kingdom 155,608, Costa Rica 106,928, Trinidad and Tobago 54,400, Mexico 50,164 and Venezuela 48,304.

Canal Traffic in August

WHEAT shipments through the Welland Ship Canal in August declined by 46 per cent, or 121,716 tons, and corn declined by 28,428, but gasoline increased by 73,085, oils by 21,341, wood pulp by 10,685, iron ore by 47,011 and other ore by 29,172, bringing the total up to 1,366,387 tons as against 1,333,873 in 1935.

Total traffic through the St. Lawrence canals amounted to 1,060,225 tons or 36,541 more than in August, 1935. All grains recorded decreases, corn leading with a decline of 24,344 tons. Pulpwood was also down by 27,460 tons, but gasoline increased by 13,118, coke by 22,517, iron ore by 16,171 and other ore by 15,926. Up to the end of August, 1936, traffic was heavier than 1935 by 762,807 tons, or 19 per cent.

Continued heavy shipments of iron ore and coal through the Canadian and United States locks of the Sault Ste. Marie canals more than offset the decline in wheat, and total traffic increased from 7,731,060 tons last year to 10,698,836 in August this year. Iron ore downbound increased from 4,801,324 tons to 7,774,249 and wheat decreased from 38,722,817 bushels to 14,541,920 bushels. Total traffic from the opening of navigation amounted to 40,231,539 tons, as against 29,164,925 for the corresponding period of 1935.

Income Tax Collections Mounting

INCREASED revenue from all income tax districts throughout Canada was collected in the first six months of this fiscal year, April 1 to September 30, compared with the same months last year. Collections for the respective periods were $79,659,571 and $63,767,436, increase $15,892,135. The largest receipts were from the Toronto district totalling $26,959,080, increase $6,619,599, while Montreal held second place with net receipts totalling $21,789,303, increase $2,612,536. Net collections for the month of September, 1936, amounted to $3,100,313, as against $2,479,024 collected in September last year, a gain of $621,289.

Regarding the July Exports

DOMESTIC exports at $83,899,000 in July were the highest in any month since November, 1935, when they amounted to $94,484,000. November is one of the great wheat exporting months. However, the July exports of this year were higher than any July since 1929 when the total was $102,219,000. The record July was in 1928 with $127,647,000.

The July exports to the United Kindom, amounting to $37,433,000, were the highest July since 1926 when they reached $39,619,000. In 1929 the amount was $27,025,000. The July exports to the United States at $59,021,000 were the highest since 1930 when the total was $85,902,000. In 1929 it was $121,720,000. The July, 1936, total was $4,534,000 greater than a year ago.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by Districts Received During the Six Months of the Fiscal Year September 1935 and September 1936. (Decrease marked *).

Districts	1935-36	1936-37	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	272,201 23	473,916 50	201,715 27
Halifax	955,159 21	1,107,980 60	152,821 39
Saint John	601,026 10	780,530 91	179,504 81
Quebec	572,881 32	979,469 19	406,587 87
Montreal	19,176,767 04	21,789,303 47	2,612,536 43
Ottawa	3,522,509 19	5,595,208 17	2,072,698 98
Kingston	154,898 59	186,693 38	31,794 79
Belleville	368,910 37	408,841 79	39,931 42
Toronto	20,339,481 41	26,959,080 33	6,619,598 92
Hamilton	4,503,053 54	4,998,299 23	495,245 69
London	6,175,801 07	7,674,749 71	1,498,948 64
Fort William	145,298 24	202,374 21	57,075 97
Winnipeg	1,593,022 75	1,844,631 78	251,609 03
Regina	151,040 03	192,039 93	40,999 90
Saskatoon	87,614 64	110,841 10	23,226 46
Calgary	883,210 20	1,014,905 74	131,695 54
Edmonton	282,340 13	322,006 51	39,666 38
Vancouver	3,966,483 26	4,996,798 21	1,030,314 95
Yukon	15,738 10	21,900 86	6,162 76
Total	63,767,436 42	79,659,571 62	15,892,135 20

AUGUST EXPORT OF MEATS

The August export of meats amounted to $2,467,039 of which $2,122,961 went to the United Kingdom and $198,441 to the United States. A year ago the export was $1,767,524. Bacon and hams were the chief item, amounting to $2,093,863, of which $2,018,365 went to Great Britain.

BUTTER EXPORTS

August butter exports showed a large increase over the same month last year. The amount was 9,514 cwt. as against 373. The United Kingdom was the leading market with 8,646 cwt., followed by Newfoundland with 302, Bermuda 234 and smaller British West Indies 117.

* * HERE AND THERE * *

A promotion of interest is that of Adam Ballentine from Inspector of Customs and Excise to Collector at the port of Hamilton, Ontario. Mr. Ballentine succeeds Mr. Robert Colvin, who has retired on superannuation after many years service.

Mr. Ballentine joined the old Inland Revenue Department at Hamilton in July, 1906, as a third class Excise Officer, having passed the Civil Service qualifying examination for that position. In 1909 he passed the examination for second class Excise Officer, and in 1914 he was promoted on examination to first class Excise Officer. A year later Mr. Ballentine passed the special class examination for Excise Officers, and was promoted to that rank. From April, 1921, to March, 1934, he was Principal Clerk of Excise at the port of Hamilton, and in March, 1934, he was transferred to the Department in Ottawa and promoted to the rank of Inspector. Mr. Ballentine is a popular and very efficient officer, and his promotion to the important position of Collector at Hamilton is being well received by his many friends and colleagues.

A. BALLENTINE.

At the lobster carnival, held recently at Pictou, Nova Scotia, a 16¼-pound lobster, trapped off the coast of Prince Edward Island, won the title of King Lobster for 1936, being the largest caught this season. The lobster carnival which is held annually, marks the importance of the Dominion's lobster fishery, and both fishermen and townspeople participate. The crowds saw a fisherman's parade, in which the marchers also included military detachments and men from French and Canadian warships. They watched King Neptune inspect the fishermen and saw King Lobster's coronation. They witnessed the presentation of a cup to the season's " high line " fisherman, whose catch was nearly 12,250 pounds.

Canada's lobster fishery is the most valuable in the world. Among all the Dominion's fisheries it ranks second only to British Columbia's salmon fishery in annual marketed return. The lobster catch in 1934 totalled about 36,200,000 pounds and had a marketed value of $4,270,000. Over 12,290,000 pounds were marketed alive, bringing a return of almost $1,770,000 and the 333 lobster canneries in operation during the year turned out a pack of more than 116,100 cases, which were valued at a little less than $2,381,000.

Here is an interesting item from Customs statistics. The export of living animals in August was of the value of $1,407,000 compared with $469,000 a year ago. The largest item was cattle for food over 700 pounds, the total being 10,595 at $629,300. The export to the United Kingdom was 5,455 at $453,396 and to the United States 4,880 at $163,807. There were 5,820 cattle at $82,179 under 700 pounds, most of which went to the United States, and 4,100 at $50,671 under 175 pounds.

Another large item was 721 horses at $91,337, 674 of which went to the United States, 25 to Newfoundland, 18 to the United Kingdom and four to Barbados.

The animals sent abroad for the improvement of stock were an interesting export. There were 541 cattle sent to the United States for that purpose, three to Newfoundland and three to China; 376 poultry to Newfoundland, 132 to the United States and 12 to the United Kingdom; 353 sheep to the United States; 11 swine to the United States and two to Newfoundland. There were 107 mink and three foxes.

Further interesting remarks of J. W. Dunscomb, Commissioner of Customs in 1875, on Customs officers and their duties at the port of Montreal, were found by the *Editor* in his perusal of the old volume of records kept by Hon. Isaac Burpee, Minister of Customs, commented on in a recent number of the Review. Reporting on apparent irregularities at bonded warehouses Mr. Dunscomb wrote in part as follows:

> This change of system evidently left the superintendent of lockers and tidesmen really nothing to do; but it appears he kept a book in which he recorded his daily visits to the several bonded warehouses and which he invariably found to be all correct. Now in the face of the irregularities found in the warehouses the value of these visits cannot be thought much of, and if anyone ever looked at his book (which I very much doubt) the information it contained would only mislead and prove mischievous and dangerous.
>
> With regard to Bonded Warehouse No. 54 a supernumerary swears that he discovered and reported to the superintendent the liquor casks empty. He swears that the superintendent bade him say nothing about it as the duties would soon be paid, and that four or five days afterwards he was ordered to deliver the said empty packages, which he did.
>
> Five other orders are for delivery at 54 Warehouse and they are signed by the superintendent as delivered by him. The superintendent when questioned himself on the subject answered that he had no recollection in the matter, in fact he had quite forgotten that he had delivered anything or had signed the orders.
>
> This unusual proceeding of the superintendent in personally delivering goods from the warehouse would seem to indicate that the packages were empty and that he, in order to screen another party (it being his manifest duty if he had any duty at all, to report all such irregularities) made the deliveries himself sooner than send a locker who would thus become acquainted with the irregularity.
>
> Conclusion. It is impossible to disconnect the superintendent with the irregularities committed in Warehouse 54 or to acquit him of a knowledge of this disgraceful business, and leaves no other conclusion than that he is unfit to be continued in his position.

Commenting on another officer the Commissioner wrote:—

> He proved to be a worthy assistant of the superintendent. They both reported stocks all correct in bonds, when they were all wrong.
>
> He was found out and resigned his situation—a very good riddance, it is to be hoped that the other will follow.

A more cheerful note is struck in the next comment, although here too there is something needing correction:—

> A promising young man, and a fair clerk—but I think one secretary ought to be quite enough for the Collector.
>
> It strikes me that there is too much correspondence done in this Customs House. Officers are making letters and despatches inside, whilst the goods are left uncared for outside of the Customs House on the wharves and at the warehouses.

Exports of unmanufactured tobacco, bright, flue-cured, burley, and dark, air and fire cured, during the first six months of 1936 amounted to 7,273,610 pounds, valued at $2,184,804, made up as follows: bright, flue-cured 4,690,199 pounds, $1,636,463; burley 1,757,125 pounds, $355,634; dark, air and fire cured 826,286 pounds, $192,707. During the twelve months of the past fiscal year exports of the above mentioned tobaccos totalled 8,326,934 pounds, valued at $2,554,262.

The Dominion's 1935 tobacco production reached fifty-four and a half million pounds as against thirty-nine million pounds in 1934. The total acreage increased from 40,963 acres to 46,870 acres. The greater part of the increase occurred in Ontario where there was a rise in the production of all types of tobacco. Flue-cured tobacco, the principal production, advanced from 22 million pounds to 35 million pounds. By far the greater part of the tobacco used by Canadian manufacturers is now grown in this country.

HEAVY TOURIST TRAVEL THROUGH BORDER PORTS

Increase Shown in Number of Visitors This Season

IT has been the practice in past years to include in the October number of the Review a descriptive summary of tourist travel. With the Labour Day week-end the peak of incoming traffic from the United States is reached. This season shows a decided advance over last in the number of long-term tourist's permits issued, and the rush of travel through the chief border ports of entry has shown an augmented volume. The *Editor* is indebted to Collectors and other officers who furnished the information for the preparation of this article.

This illustration shows the international bridge which connects Van Buren, Maine, with St. Leonard, New Brunswick. It is one of the main arteries of tourist travel in the Maritimes.

At St. Leonard

Traffic through the outport of St. Leonard, New Brunswick, was heavier this season than last, as the following figures, together with increases, covering the present year up to September 14, show: United States cars entered under 60-day touring permits 4,507, increase 595; United States cars entered for periods up to 48 hours 4,257, increase 522; Canadian cars exported for touring purposes 993, increase 550.

At St. Stephen, N.B.

Tourist travel through the port of St. Stephen, New Brunswick, for this fiscal year up to September 8, shows substantial gains over the same period of last year, with prospects of equalling the peak year of 1931. Totals covering the respective periods were as follows: sixty-day touring permits issued

16,228, last year 13,264; permits issued Canadian cars outward 4,236, last year 3,078; total vehicular traffic 428,812, last year 393,684.

Comparative totals for the Labour Day week-end this year and last, were as follows: sixty-day touring permits issued 596, compared with 614; permits issued Canadian cars outward 225, compared with 179; total vehicular traffic inward 8,366, as against 7,250, outward 8,589 and 7,386.

GAIN AT PHILIPSBURG

Substantial gains in automobile tourist traffic through the outport of Philipsburg, Quebec, were made in the five months period, April 1 to August 31, 1936, compared with the same months last year, while Labour Day week-end travel created a local record. Following is a detailed summary, with last year's figures in brackets: April 1 to August 31—United States cars under 60-day touring permits inward 37,062 (30,403), outward 38,839 (30,329); Canadian cars inward 12,952 (10,967), outward 13,900 (11,943); cars entered for periods of 48 hours or less, inward and outward, 4,946 (1,958): Labour Day week-end United States cars under 60-day touring permits inward 3,202 (2,622), outward 3,490 (2,685); Canadian cars inward 843 (822), outward 829 (626); cars entered for periods of 48 hours or less, inward and outward 186 (30).

AT ROCK ISLAND

The popular route 5 from New Haven, Connecticut, to Quebec City, on which the Rock Island Customs office is situated, has shown a consistent gain in tourist traffic for the last six years. In August tourists' automobiles reported inward from every state of the Union, with the exception of Idaho, Mississippi, Montana, Nevada, Utah, Washington and Wyoming. One also came from Cuba during that month.

On three days the facilities of the Rock Island office and its neighbouring port of Derby Line, Vermont, were taxed to the limit; Sunday, August 16th, when an International band festival held at Derby Line brought thousands of visitors to that locality; Saturday, September 5 and Labour Day.

Totals for the eight months period from January 1 to August 31, 1936, and for the same period of 1935, were: United States automobiles inward 63,585, compared with 52,041 in 1935; outwards 64,603 as against 52,810; Canadian automobiles inward 35,022, compared with 28,862, outwards 34,573 as against 28,494 in 1935.

AT LACOLLE, P.Q.

Labour Day Week-end traffic through the outport of Lacolle, Quebec, this year exceeded that of 1935 by 860 automobiles, totals for the respective periods being 5,143 and 4,283. Cars handled in the present calendar year, up to September 12, numbered 84,825, made up as follows: United States cars inward under 60-day touring permits 15,614, outward 31,080; Canadian cars inward 15,701, outward 19,122; cars inward for periods up to 48 hours 1,654, outward 1,654.

United States tourists entering Canada at Lacolle, Quebec, over the Labour Day week-end.

AT NOYAN, P.Q.

The outport of Noyan, Quebec, entered 8,213 United States automobiles under 60-day touring permits from April 1 to September 8 this year, as against 7,003 entered in the same period of 1935, an increase of 1,210. Cars entered for periods up to 48 hours numbered 1,329 compared with 1,319, an increase of 10. Canadian cars outward totalled 3,255 compared with 2,435, increase 820.

Over the Labour Day week-end a total of 1,533 cars, inward and outward, was handled. This was an increase of 363 over last year's figures.

Four Customs officers and one immigration officer were on duty this season.

At Cantic, P.Q.

United States cars reported inward through the outport of Cantic, Quebec, for the period January 1 to August 31, 1936, numbered 29,296 as against 24,258 entered in the corresponding period last year. United States cars reported outward in the respective periods totalled 18,256 and 15,597; Canadian cars inward 13,031 compared with 9,917; Canadian cars outward 9,587 compared with 7,546; other vehicles inward 1,103 as against 1,945, outward 1,103 as against 1,946.

Labour Day week-end traffic in detail, with last year's figures in brackets, was as follows: United States cars inward 3,264 (1,978), outward 2,156 (1,593); Canadian cars inward 1,129 (843), outward 719 (453); other vehicles inward 62 (63), outward 62 (83).

At Trout River, P.Q.

United States automobiles entered through the outport of Trout River, Quebec, between the dates April 1 and August 31, 1936, on sixty-day touring permits numbered 7,741, an increase of 1,048 over the same period of 1935. Cars entered for periods up to 48 hours numbered 4,540, an increase of 220. Canadian cars outward for touring purposes totalled 9,804, increase 2,441.

Totals for the Labour Day week-end this year compared with last, were as follows: cars entered under 60-day permits 568, increase 94; cars entered for periods up to 48 hours 165, increase 12; Canadian cars outward under touring permits 492, increase 66.

Heavy Traffic at Cornwall

Over the international bridge at Cornwall, Ontario, a total of 49,683 automobiles, inward and outward, passed this season from April 1 to September 15. Inbound traffic, totalling 24,419 automobiles, comprised the following: 6,154 United States cars under 60-day touring permits, increase over the same period last year 30 per cent; cars under traveller's vehicle permits 180, a decrease of 170 per cent; cars entered for periods of 48 hours or less 6,089, increase 34 per cent; Canadian cars returning from the United States 11,996. Outbound traffic totalling 25,264 automobiles was made up as follows: United States cars under 60-day touring permits leaving Canada 6,789, an increase of 30 per cent; under traveller's vehicle permits 243, decrease 60 per cent; other United States cars outward 6,080, an increase of 30 per cent; Canadian cars outward under touring permit 6,097, increase 17 per cent; Canadian cars outward for periods of 48 hours or less 6,055, increase 3 per cent. Traffic increased in all by 19 per cent at this port during the present season.

During the Labour Day week-end this year, a total of 2,242 cars was handled. This compares with 2,074 handled in the corresponding period last year, a difference of 168.

At Morrisburg

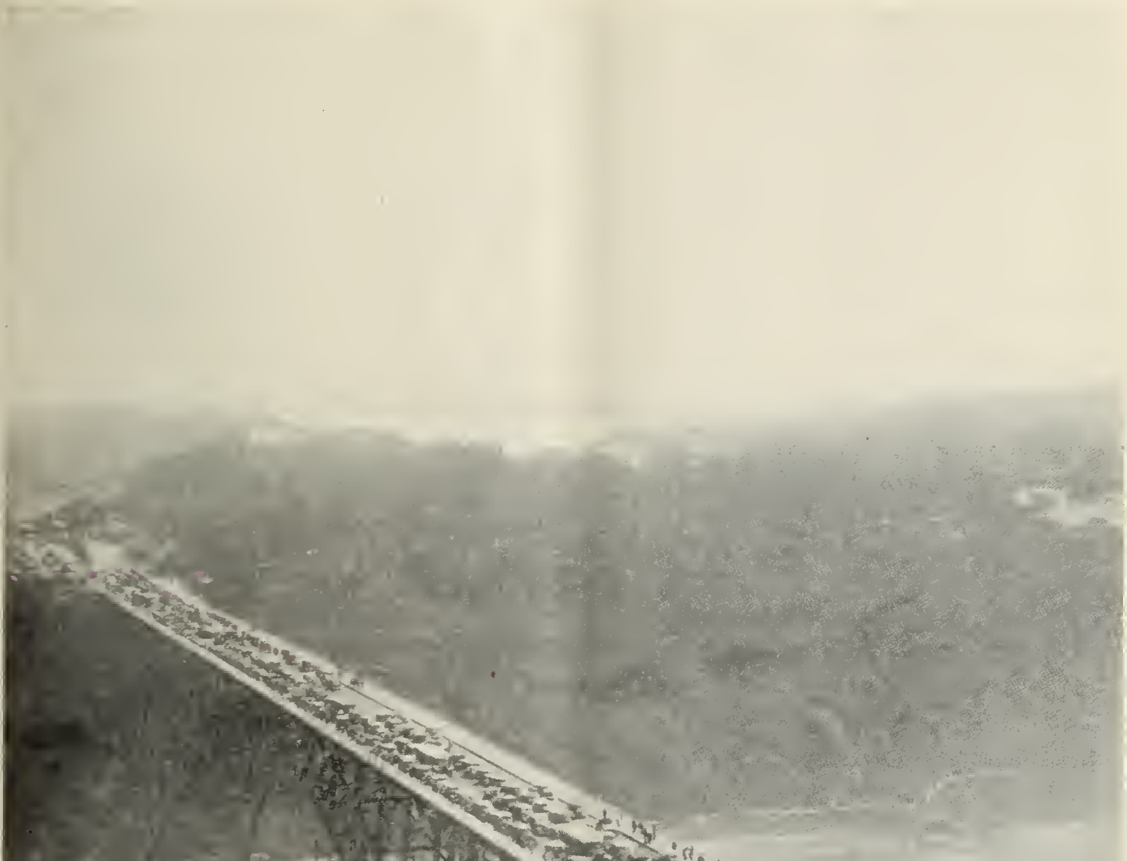
While traffic through the port of Morrisburg, Ontario, was lighter during the early part of this season compared with last it showed decided improvement after July 1. Traffic totals covering period from April 1 to September 7 inclusive, with last year's figures in brackets, were as follows: United States cars inward under 60-day touring permits 3,161 (3,481), outward 3,480 (3,776); United States cars inward for periods up to 48 hours 744 (941), outward 765 (958); Canadian cars inward 2,082 (1,706), outward 2,798 (1,839); passengers inward 28,278 (31,445), outward 33,250 (32,303).

Included in the above figures were the Labour Day week-end traffic totals which were as follows: United States cars in under 60-day permits 144 (156), out 174 (163); United States cars in for periods up to 48 hours 18 (22), out 18 (20); Canadian cars in 100 (100), out 137 (108); passengers in 1,214 (1,905), out 1,362 (1,906).

At Prescott

The port of Prescott, Ontario, issued 6,848 sixty-day touring permits during the period January 1 to August 31, 1936. This compares with 7,311 issued during the corresponding period last year. Permits issued for Canadian cars outward numbered 4,813 as against 5,344 last year. Cars entered for periods of 48 hours or less totalled 4,291, compared with 3,116 last year, an increase of 1,175.

Totals covering the Labour Day week-end, this year and last, were as follows, with last year's figures in brackets: Sixty-day touring permits issued 346 (350), permits issued Canadian cars outward 290 (201), cars entered for periods up to 48 hours 212 (159).



This illustration shows the rush of incoming automobile tourists over the Falls View Bridge, Niagara Falls, during the Labour Day week-end. The photograph was furnished by G. C. Gardner, Collector at Niagara Falls.

At Brockville

Sixty-day touring permits issued at the port of Brockville, Ontario, during this tourist season, from April 1 to August 31, numbered 6,299, an increase of 445 over the same period last year, while permits issued Canadian cars outwards for touring purposes numbered 1,625, an increase of 315. Cars entered for periods of 48 hours or less totalled 1,688, an increase of 694. The total number of automobiles handled was 20,754 and of passengers entered 100,114. These figures show an increase in cars of 3,118 and in passengers of 24,771.

Over the Labour Day week-end a total of 1,298 cars was handled, an increase over last year of 198.

Active at Gananoque

The port of Gananoque, Ontario, had a very busy tourist season. Between the dates May 1 and August 31, 1936, a total of 5,049 United States automobiles reported inward on the ferry from Clayton, N.Y., and 5,494 reported outward, a total of 10,543, while during the corresponding period last year a total of 8,045 cars, inward and outward, reported, a difference of 2,498. Canadian cars, inward and outward, handled during the respective periods numbered 1,410 and 1,287, a difference of 123.

Labour Day week-end traffic showed corresponding increases over the same week-end of last year, United States cars numbering 822 compared with 699, Canadian cars 65 compared with 58. The number of passengers reported inward and outward was 4,748. This compares with 3,136 passengers reported during the week-end last year.

Increase at Niagara Falls

Automobile traffic through the port of Niagara Falls has been exceptionally heavy this season, showing a substantial increase in both Canadian and United States cars, G. C. Gardner, Collector, informs the Review. A feature of this year's traffic has again been the great number of tourists bound for Callander, Ontario, home of the quintuplets. Also it has been noted that a great many United States tourists are spending a longer holiday this year in Canada. In all 1,102,395 automobiles were handled at this port during the five months period, April 1 to August 31. This compares with 982,311 automobiles handled in the corresponding period of 1935, an increase of 120,084. Traffic totals in detail were as follows:—

United States cars inward 406,533, increase 48,680, outward 359,064, increase 40,848; Canadian cars inward 180,495, increase 22,206, outward 156,303, increase 8,350; other vehicles inward 18,479, increase 2,278, outward 18,253, increase 1,664; passengers inward 2,635,337, increase 430,889, outward 2,513,424, increase 337,204.

Automobiles entered under 60-day touring permits numbered 101,790, an increase of 17,657, while cars entered for periods of 48 hours or less numbered 302,617, an increase of 29,669. Canadian cars reported outward under touring permit totalled 41,295, an increase of 7,460.

The volume of tourist traffic through Niagara Falls during August this year exceeded that of August, 1935, by over thirty-four thousand cars, totals for the respective periods being 345,911 and 311,855. Totals in detail, with last year's figures in brackets, were: United States cars inward 130,880 (116,468), outward 115,035 (98,820); Canadian cars inward 52,397 (51,285), outward 47,599 (45,282); other vehicles inward 5,231 (4,249), outward 5,026 (4,509); passengers inward 849,798 (765,047), outward 812,468 (749,872).

Sixty-day touring permits issued during August numbered 41,141, an increase of 5,471; traveller's vehicle permits 366, an increase of 165; permits issued for Canadian cars exported for touring purposes 12,389, an increase of 2,992. A total of 89,593 United States cars entered for periods up to 48 hours, an increase of 8,898.

Busy at Fort Erie

The volume of automobile tourist travel through the port of Fore Erie this season was heavier than for any similar period since 1930, F. T. Pattison, Collector, informs the Review. From April 1 to August 31, this year, 113,698 sixty-day touring permits were issued as against 91,042 issued in the same period of 1935, showing an increase of 22,656. Touring permits issued Canadian cars outwards during the respective periods numbered 40,741 and 33,478, a gain of 7,263. United States cars entered for a period of 48 hours or less totalled 443,335 compared with 409,117, an increase of 34,218.

Gain at Windsor

Tourist traffic through the busy port of Windsor, Ontario, via tunnel, bridge and ferry, this season, from June 1 to August 31, exceeded the corresponding period of last year by 138,176 cars, totals for the respective periods being 949,574 cars and 811,398 cars. Sixty-day touring permits issued numbered 122,341 compared with 101,280 last season, a gain of 21,061, while touring permits issued Canadian cars outwards numbered 16,186 compared with 10,459, an increase of 5,727. A total of 206,610 United States cars entered in the three months' period for stays up to 48 hours, exceeding last years figures by 34,329 cars, when 172,281 cars entered. Passengers reported inward totalled 790,646, increase 17,879, outward 806,597, increase 13,794.

Forty-two officers, including three senior officers, handled traffic at the tunnel, 33 officers, including 3 seniors at the bridge, and 26 officers including 3 seniors at the ferry. Additional officers were supplied from the main office for Saturday afternoons and Sundays.

At Walkerville

Automobiles entered through the outport of Walkerville this season from April 1 to August 31, numbered 45,793, and in the same period last year 42,399, showing an increase of 3,394. This season's figures were made up as follows: United States cars entered under 60-day touring permits 7,162, entered for periods of 48 hours or less 34,053, Canadian cars inward 4,578. Canadian cars exported for touring purposes numbered 2,239. Passengers reported inward numbered 157,293, passengers reported outward 147,331.

Cars entered through this outport over the Labour Day week-end this year totalled 1,925, of which 660 entered under 60-day touring permits. During Labour Day week-end last year 1,865 cars entered, of which 470 were under 60-day touring permits. Canadian cars exported for touring purposes during the respective periods totalled 121 and 104; passengers inward 6,920 and 6,390; passengers outward 5,460 and 5,129.

At Sarnia

Vehicles of all kinds, inward and outward, handled at the port of Sarnia, in the eight months' period, January 1 to August 31, 1936, numbered 135,427, inward 69,679, outward 65,748. Inward traffic comprised the following: cars under 60-day touring permits 34,434, under traveller's vehicle permits 298, under 6-month bonds 61; cars entered for periods of 48 hours or less 21,929; returning Canadian cars 12,280; other vehicles 577. Traffic outward was made up as follows: United States cars 51,488, Canadian cars 13,648, other vehicles 612.

Following is a summary covering Labour Day week-end travel through this port, showing increase or decrease compared with the week-end last year: United States cars in 4,352, increase 112, out 5,012, increase 218; Canadian cars in 767, increase 85, out 787, increase 87; other vehicles in 51, increase 31, out 25, decrease 12.

Up at the Soo

Gains in automobile traffic through the port of Sault Ste. Marie were made this year, between the dates January 1 and August 31, compared with 1935. United States and Canadian cars, inward and outward, numbered 52,971, carrying a total of 353,101 passengers, while during the same months last year 39,520 cars were handled, a difference of 13,451, and passengers carried numbered 253,795, a difference of 99,306. Traffic totals in detail covering the first eight months of this year, showing increases, were: United States cars in for periods up to 60 days 8,767, increase 3,105; for periods up to 48 hours 10,991, increase 2,522; United States cars, other, 202, increase 60; United States cars out 18,356, increase 5,037; Canadian cars out for periods up to 60 days 2,009, increased 204; for periods up to 48 hours 5,286, increase 1,260; Canadian cars, other, 305, increase 11; Canadian cars in 7,055, increase 1,252.

At Emerson, Manitoba

Sixty-day touring permits issued at the port of Emerson, Manitoba, this year up to September 12, numbered 8,421, an increase of 1,243 over the same period of 1935. United States cars entered for 48 hours or less totalled 7,342, an increase of 1,298, while Canadian cars outward under touring permit totalled 7,798. This was a drop of 1,172 cars, due largely to the opening of the Fort Frances to Kenora highway and to the poor road conditions of the United States highways for a distance of thirty miles south from the international boundary.

Totals covering the Labour Day week-end this year, with last year's figures in brackets, were as follows: United States cars entered under 60-day permits 375 (359), cars entered for periods up to 48 hours 155 (215), Canadian cars outward under touring permits 775 (581).

At North Portal

At North Portal, Sask., approximately twenty-eight thousand vehicles of all kinds, inward and outward, were handled during the present tourist season up to August 31. This shows an increase of about twenty per cent over the corresponding period of last year.

At Coutts, Alberta

Despite excessive heat and the poor condition of the roads in the vicinity, tourist traffic through the port of Coutts, Alberta, this season from April 1 to September 9 exceeded that of the corresponding period of 1935 by a wide margin, as the following totals show: sixty-day touring permits issued 1,373, increase 425; permits issued Canadian cars outward 1,103, increase 278; cars entered for periods of 48 hours or less 7,558, increase 1,480; Canadian cars outward for periods of 48 hours or less 11,812, increase 2,335.

Labour Day week-end traffic this year, showing increases compared with the same period of 1935, was as follows: sixty-day touring permits issued 37, increase 34; permits issued Canadian cars outward 38, increase 24; cars entered for periods of 48 hours or less 97, increase 56; Canadian cars outward for periods of 48 hours or less 211, increase 153.

In British Columbia

Outports and preventive stations under the survey of the port of New Westminster, B.C., showed substantial gains at most points in automobile tourist traffic during the eight months' period, January 1 to August 31, this year compared with last. United States cars inward numbered 156,108 as against 125,152 last year, while Canadian cars outward under touring permit totalled 346,920 compared with 278,784 exported in the eight months of 1935. Totals in detail covering the eight months' period this year, with last year's figures in brackets, were: Aldergrove—United States cars in 14,375 (10,011), out 12,465 (9,185), Canadian cars in 13,341 (8,858), out 14,850 (9,219); Boundary Bay—United States cars in 10,484 (11,313), out 10,827 (11,652), Canadian cars in 44,972 (48,294), out 45,251 (49,677); Douglas—United States cars in 33,116 (29,284), out 18,958 (21,950), Canadian cars in 74,234 (65,749), out 55,570 (56,529); Huntingdon—United States cars in 21,993 (18,990), out 22,012 (19,657); Canadian cars in 71,954 (35,483), out 73,001 (35,283); Pacific Highway—United States cars in 76,140 (55,554), out 87,917 (66,827), Canadian cars in 146,522 (119,470), out 158,248 (128,076).

During the Labour Day week-end this year 3,307 United States cars reported inward. This compares with a total of 2,528 United States cars reported inward in the same period last year. Canadian cars outward under touring permit in the three-day period this year and last numbered 5,195 and 5,165. The total number of passengers entered during the respective periods was 31,382 compared with 28,369, while the total number of passengers reported outward was 31,880 compared with 27,336.

BOOTS AND SHOES

Imports of footwear were valued at $32,936 in July as compared with $42,644 in July last year. The amount from the United Kingdom was worth $16,098 and the United States $15,202. Exports of Canadian-made leather footwear amounted to 17,875 pairs valued at $34,774 as against 13,060 pairs at $26,671 last year. They went mainly to Jamaica with 6,443 pairs, New Zealand 3,113, British South Africa 2,710, United Kingdom 2,694, Newfoundland 1,816, with several smaller markets.

NEWS AND COMMENT

Ottawa: The third annual competition for the Commissioners' Trophy held by the National Revenue Golf Club was played over the Chaudiere course on September 19. J. H. Hector won the silver rose bowl presented for annual competition, repeating for the second year, with the same score, gross 86, net 73.

Miss Eva Marjerrison of the Customs Division won the low gross prize for the ladies with a gross 104, net 79. Mrs. Bradley, Income Tax Division, took the low net with 82, gross 116. E. B. Allan of the same division won the men's low gross with 86, net 76. Hidden hole prizes were won by Miss E. Strachan and W. Falkner, Income Tax and Customs Divisions, on greens 8 and 14 with a 4 and birdie 3, respectively. Miss Marjerrison had a par 3 on 8 but as she won the low gross prize was not eligible. Among the leading gross scorers were:—

A. F. Casselman, Montreal, 88; H. C. Hogarth, 88; C. R. Morphy, 90; R. M. Baird, 91; F. Morin, 91; G. A. Reid, 94; G. W. Jones, 95; G. E. Booth, 98. About 70 entrants played the course.

Following dinner the prizes were presented by David Sim, Commissioner of Excise. C. F. Elliott, Commissioner of Income Tax, welcomed the Montreal and Toronto guests, commenting on golf generally. Hon. J. L. Ilsley, Minister of National Revenue, sent his greetings, as did H. D. Scully, Commissioner of Customs.

The Nauman Cup prizes, won earlier in the year, were presented by V. C. Nauman, Assistant Commissioner of Excise.

Arrangements for the tournament and dinner were in charge of Miss M. Black, Miss N. Maloney, Miss K. Byers, R. M. Baird, E. B. Allan, C. T. Gilchrist, W. Falkner and J. H. Hector. H. M. Butler lead the community singing; Miss Mary Black was accompanist. A. F. MacMillan, President of the Club, presided and complimented the Playing and House Committees on the successful event. Dancing followed the dinner.

Ottawa: John McFadden, Chief Clerk of the Refunds Branch at headquarters, has retired on superannuation after 44 years service. Mr. McFadden was first appointed to the Customs service at London, Ontario, in 1892. He was transferred to Ottawa in 1912, and seven years later was given the title of Assistant Supervisor of Refund Claims. He was promoted to the position of Head Clerk in 1933 and to that of Chief Clerk in 1935. On September 30, the eve of his retirement, the members of the Check Branch and the chiefs of other branches at headquarters presented Mr. McFadden with two fitted travelling bags. The presentation was made by Mr. H. D. Scully, Commissioner of Customs, who alluded to the long and honourable career of Mr. McFadden in the service.

St. Stephen, N.B.: W. L. Grant, former Collector of Customs and Excise at St. Stephen, died on September 5th, 1936. Mr. Grant, who was well-known to the travelling public, entered the Service of the Department as Collector at St. Stephen in 1911. He remained in that position for twenty years, and retired on superannuation in May, 1931. In his younger years Mr. Grant was a well-known athlete, and his death at the age of seventy-one is much regretted by his many friends and former colleagues of the Department.

Montreal: One of those rare cargoes which reach port every now and again came into the harbour recently—a full load, 4,000 tons, of Australian sugar, brought by the British freighter, *Parracombe*, from Cairns.

It is a long time since a vessel discharged sugar from Australia at Montreal. Most of the sugar imported here comes from the West Indies and Demerara, and the arrival of a full cargo of the Antipodes product is an event of note along the waterfront.

The freighter is out of Cairns, on the west coast of Cape York Peninsula in the northern part of Queensland, and a port seldom entered on the inward list at Montreal. She cleared July 7, making the run via the Panama Canal in 62 days.

Halifax: Shipping returns at the port of Halifax for the month of August, 1936, show a total of 446 vessels arriving and departing, net registered tonnage inward 202,509, outward 198,028. This compares with 449 vessels entered and cleared during August, 1935, with net registered tonnage inward 255,954, outward 254,634. Vessels engaged in the transoceanic service, arriving and departing, numbered 114 compared with 101, and in the coastwise trade 332 compared with 348. Cargo tonnage handled amounted to 129,552 inward and 53,001 outward, as against 81,796 inward and 64,160 outward handled in August last year. Passengers landed and embarked totalled 1,520 compared with 7,245.

Totals covering the eight months period, January 1 to August 31, 1936, with last year's figures in brackets, were as follows:—

Vessels arriving and departing 3,740 (3,699); cargo tonnage inward 786,191 (791,328), outward 646,711 (712,306); passengers landed and embarked 11,600 (15,935).

Toronto: Increased business at all points is reported at the Customs express and postal branches, Toronto, for the month of August, 1936, compared with August, 1935, as the following totals covering the respective months show: express branch—collections $195,728 ($188,903), packages received 16,707 (14,657), entries 3,217 (2,984): postal branch—collections $61,579 ($61,235), packages received 26,460 (24,300), packages delivered 22,465 (21,591), entries 2,172 (2,091).

Sixty-two aeroplanes, inward 34, outward 28, reported at the Leaside Customs Air Harbour during August. Of this number 33 were United States planes and 29 were Canadian. Passengers carried numbered 63, inward 32, outward 31. This compares with a total of 45 planes reported in August last year, carrying in all 55 passengers.

Montreal: International air traffic handled at the Customs Air Harbour, St. Hubert, Quebec, during the month of August last compared with August, 1935, was as follows:—

Aeroplanes inward 41 (55), outward 39 (55); passengers inward 110 (147), outward 171 (183); pieces of baggage inward 129 (163), outward 222 (255); bags of mail inward 342, weight 5,699 pounds (417, weight 6,419 pounds), outward 221, weight 5,527 pounds (259, weight 6,591 pounds); express parcels inward 8 (8), outward 6 (nil); value of importations $302 ($85); tourist permits issued 4 (2); flights cancelled owing to weather conditions inward 4 (nil), outward 4 (nil).

Ottawa: After twenty-one years service in the Customs-Excise staff branch at headquarters, Miss Alice E. Boreham retired on superannuation on September 1. Miss Boreham, who was a valued and efficient member of the branch, received a finely upholstered chair from her co-workers on her retirement.

Arrangements have been completed for the dance and bridge of the Connaught Social Club which will be held in the Quebec Suite of the Chateau Laurier on Wednesday, October 21, 1936. The inaugural social function of the club was held last November and was well attended. This was very encouraging to the committee who felt repaid for their efforts by the response of the members of the club and their friends. The committee on this occasion expects even a larger attendance. Members of the Income Tax Division of the Department are especially invited to attend, and any out-of-town members of the National Revenue staff will be heartily welcomed.

Saskatoon, Sask.: From Saskatoon to Florida in a home-made 18-foot sailing craft, that is the task set himself by Alan Sproat, former Collector of Customs and Excise at this port. Twenty-seven years ago Mr. Sproat arrived in Saskatoon in a canoe from Medicine Hat. Always an enthusiastic sailor and canoeist, he planned some day to sail his own boat from Saskatoon to the southern coasts of the United States, a distance of several thousand miles. Months of labour went into the building of the *Saskatoon Maid,* an oak-ribbed, cypress-planked craft equipped with sail and light auxiliary motor. Mr. Sproat plans to sail down the Saskatchewan River to Lake Winnipeg, up the Red River and on to the Mississippi.

MONTREAL: Comparative totals covering business transacted at the Customs postal and express branches, Montreal, during the month of August, 1936 and 1935, were as follows: postal branch—collections $67,243 ($67,042), packages received 22,378 (23,209), packages cleared 21,875 (22,730), entries passed 1,656 (1,655): express branch—collections $151,962 ($158,031), packages delivered 11,569 (10,438), entries 2,215 (2,089).

JUST AMONG OURSELVES

SEPTEMBER-OCTOBER

ADDITIONS

NEW BRUNSWICK

WOODSTOCK (Grand Falls): L. J. Burgess, Customs Excise Examiner, Limited Service.

QUEBEC

MONTREAL: Noel Boucher, Senior Messenger; J. G. R. Bourdon, Office Boy; J. A. J. P. Mongeon, Office Boy.

ONTARIO

HAMILTON: Jack Mills, Customs Excise Examiner.

OTTAWA: E. G. Munson, Office Boy.

SARNIA: G. W. F. Healey, Customs Excise Examiner.

TORONTO: W. H. Barringer, Clerk, Grade 1; W. B. Cunnings, Clerk, Grade 1; Peter Gorrie, Clerk, Grade 1; R. W. Heather, Clerk, Grade 1; V. L. Pellow, Clerk, Grade 1; G. S. Wegg, Clerk, Grade 1.

ALBERTA

COUTTS: J. A. Rosewarn, Customs Excise Examiner.

BRITISH COLUMBIA

VANCOUVER: Garnet Western, Customs Guard.

ADMINISTRATIVE

E. L. M. Botham, Stenographer, Grade 1; E. A. Warnock, Clerk, Grade 4.

AUDIT

MONTREAL: R. J. Cassidy, Excise Tax Auditor (Bilingual); A. F. Fullerton, Excise Tax Auditor; Edward St. Pierre, Excise Tax Auditor (Bilingual).

BELLEVILLE: G. W. Christie, Excise Tax Auditor.

TORONTO: R. W. Wells, Excise Tax Auditor.

INVESTIGATION—DRAWBACKS

MONTREAL: Rouville Bedard, Customs Excise Clerk (Bilingual).

DEDUCTIONS

NOVA SCOTIA

LUNENBURG (Mahone Bay): G. R. Gwynn-Timothy, Sub-Collector of Customs and Excise, Limited Service (Resigned).

QUEBEC

MONTREAL: Edward Mason, Custom Truckman (Retired); S. A. deMontigny, Customs Truckman (Died).

ONTARIO

BROCKVILLE: Keith Moxley, Customs Excise Clerk (Resigned).

KITCHENER: Irwin Axt, Customs Excise Clerk (Retired).

SUDBURY: J. W. Turpin, Customs Excise Clerk (Resigned).

TORONTO: G. E. Dunbar, Chief Customs Excise Clerk Grade 8 (Retired); D. P. Garrow, Customs Appraiser, Divisional (Retired).

WINDSOR: E. Fawcett, Customs Excise Examiner (Retired).

MANITOBA

WINNIPEG: A. M. Passmore, Tea Tester (Retired)

SASKATCHEWAN

MOOSE JAW (Big Muddy): Dr. W. A. Kilpatrick, Sub-Collector of Customs and Excise, Limited Service (Services terminated on account closing of Outport).

ALBERTA

CALGARY: T. F. English, Collector of Customs and Excise, Grade 5 (Retired).

EDMONTON (Wainwright): H. W. Crampton, Sub-Collector of Customs and Excise, Grade 1 (Retired).

BRITISH COLUMBIA

VANCOUVER: C. R. Sampson, Customs Excise Examiner (Resigned); George Wilson, Customs Excise Clerk (Deceased).

YUKON TERRITORY

DAWSON: H. W. Betts, Collector of Customs and Excise (Retired).

ADMINISTRATIVE

A. E. Boreham, Clerk, Grade 4 (Retired); J. B. W. Shiles, Clerk, Grade 2 (Transferred to Department of National Defence).

INSPECTION

SHERBROOKE: J. M. Dagneau, Asst. Inspector of Customs and Excise (Retired).

PROMOTIONS

QUEBEC

MONTREAL: Albert Giroux, from Principal Clerk to Assistant Registrar and Chief of Shipping.

QUEBEC: T. L. Guay, from Customs Truckman to Customs Excise Examiner.

ONTARIO

OTTAWA: J. A. Blacklock, from Computing Clerk to Customs Appraiser, Divisional.

ST. CATHARINES: J. W. Sharpe, from Cashier and Computing Clerk to Assistant Customs Appraiser.

TORONTO: W. A. McGuire, from Assistant Customs Appraiser to Customs Appraiser, Divisional.

WINDSOR: E. A. Easton, from Clerk, Grade 1, to Customs Excise Examiner.

MANITOBA

WINNIPEG: W. H. Holmes, from Customs Express and Postal Cashier to Computing Clerk; S. J. Mackey, from Express and Postal Computing Clerk to Assistant Customs Appraiser.

ALBERTA

EDMONTON: M. A. McLeod, from Customs Excise Clerk to Customs Warehouse Keeper.

ADMINISTRATIVE

C. E. Gunby, from Head Clerk to Secretary, Excise Division.

PROMOTIONS AND TRANSFERS

ONTARIO

A. Ballentine, from Inspector of Customs and Excise, Ottawa, to Collector of Customs and Excise, Grade 6, Hamilton.

M. R. Tuer, from Customs Excise Examiner, Ottawa (Perth), to Collector of Customs and Excise, Grade 1, Port Hope.

INVESTIGATION—DRAWBCKS

Fabien Sabourin, from Clerk, Grade 4, Drawbacks Branch, Ottawa, to Investigator of Drawback Claims, Montreal.

TRANSFERS

QUEBEC

J. A. F. Morin, from Customs Excise Enforcement Officer, Quebec (Armstrong) to Customs Excise Enforcement Officer, Lake Megantic (Woburn).

C. W. Hewson, from Customs Excise Examiner, St. Johns (Lacolle) to Customs Excise Clerk, Montreal.

J. G. D. LaRochelle, from Customs Excise Examiner, St. Johns (Cantic) to Customs Excise Examiner, St. Armand.

ONTARIO

H. O. Prior, from Customs Excise Examiner, Windsor, to Customs Excise Clerk, Kitchener.

A. W. Abbott, from Customs Excise Clerk, Kitchener, to Customs Excise Examiner, Windsor.

G. D. Wilson, from Sub-Collector of Customs and Excise, Grade 1, Chatham (Blenheim) to Customs Excise Clerk, Windsor.

INSPECTION

H. M. MacGregor, from Customs Excise Examiner, Sarnia, to Customs Excise Examiner, Port Huron, Mich.

DEMOTION

VANCOUVER: J. E. Cook, from Computing Clerk to Customs Excise Clerk.

DISMISSALS

QUEBEC

GASPE: R. F. Eden, Collector of Customs and Excise, Limited Service, and Registrar of Shipping.

ONTARIO

SAULT STE. MARIE: J. J. Tomlinson, Express and Postal Computing Clerk.

LUMBER EXPORT

The export of planks and boards in August was valued at $3,608,494, of which $2,180,064 went to the United Kingdom and $1,048,785 to the United States. Last year the export was $3,205,836. The largest item in August was spruce at $1,077,206, of which more than half went to the United Kingdom. Douglas fir amounted to $1,073,852, the amount to the United Kingdom being $746,528, followed by $89,344 to China. The Douglas fir square timber export was $135,824. The export of red cedar shingles was $529,116, the bulk of which went to the United States and smaller amounts to the United Kingdom, British South Africa, British West Indies and New Zealand.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER 1935 AND 1936

—	1935	1936	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	6,847,515 54	7,403,369 72		
Less Refunds and Drawbacks	705,068 19	871,839 73		
Net	6,142,447 35	6,531,529 99	389,082 64	....
EXCISE TAXES	9,667,904 26	13,012,798 16		
Less Refunds and Drawbacks	229,353 31	236,127 52		
Net	9,438,550 95	12,776,670 64	3,338,119 69	....
EXCISE DUTIES	3,944,341 70	3,865,974 14		
Less Refunds and Drawbacks	31,610 47	42,341 76		
Net	3,912,731 23	3,823,632 38	....	89,098 85
SUNDRY COLLECTIONS	44,397 08	62,715 46		
Less Refunds and Drawbacks	268 82	4 00		
Net	44,128 26	62,711 46	18,583 20	....
Net Totals	19,537,857 79	23,194,544 47	3,745,785 53	89,098 85
Net Increase	....	....	3,656,686 68	

TOTALS FOR SIX MONTHS

—	1935-36	1936-37	Increase	Decrease
	$ c.	$ c.	$ c.	$ c
CUSTOMS DUTIES	41,166,692 24	43,494,129 48		
Less Refunds and Drawbacks	4,560,895 54	4,396,810 79		
Net	36,605,796 70	39,097,318 69	2,491,521 99	....
EXCISE TAXES	52,982,612 67	67,071,548 16		
Less Refunds and Drawbacks	1,501,885 11	1,514,038 98		
Net	51,480,727 56	65,557,509 18	14,076,781 62	....
EXCISE DUTIES	23,584,847 98	23,773,865 22		
Less Refunds and Drawbacks	312,978 59	305,722 68		
Net	23,271,869 39	23,468,142 54	196,273 15	....
SUNDRY COLLECTIONS	347,252 67	355,783 11		
Less Refunds and Drawbacks	5,923 07	367 69		
Net	341,329 60	355,415 42	14,085 82	....
Net Totals	111,699,723 25	128,478,385 83	16,778,662 58	....
Net Increase	....	....	16,778,662 58	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER 1935 AND SEPTEMBER 1936

—	September 1935	September 1936	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,479,024 23	3,100,312 72	....	621,288 49

TOTALS FOR SIX MONTHS

—	1935-36	1936-37	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	63,767,436 42	79,659,571 62	....	15,892,135 20

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF SEPTEMBER, AND THE SIX MONTHS ENDED SEPTEMBER, 1935 AND 1936

—	September, 1935		September, 1936	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		77,258,615		88,894,179
Total Exports (Foreign Produce)		1,587,227		688,219
Principal Items of Exports—				
Wheat ... Bush.	17,272,672	14,669,993	20,720,316	20,582,258
Wheat flour ... Brls.	395,640	1,489,257	378,318	1,599,748
Fish ... Cwt.	277,700	2,591,100	382,912	2,447,130
Furs ... $		720,041		657,511
Meats ... Cwt.	101,246	1,462,078	187,235	2,600,210
Cheese ... Cwt.	159,503	1,745,102	99,086	1,481,309
Planks and boards ... M ft.	112,413	2,262,825	160,586	3,504,120
Wood pulp ... Cwt.	1,112,670	2,221,163	1,423,556	2,906,804
Newsprint ... Cwt.	4,178,239	7,173,542	5,567,360	9,755,549
Automobiles and parts ... $		1,988,876		1,517,190
Copper, partially manufactured ... Cwt.	343,390	2,562,640	337,922	3,021,753
Nickel, unmanufactured ... $		3,676,004		3,820,878
Imports entered for consumption—Free goods		19,922,563		23,254,521
Imports entered for consumption—Dutiable goods		24,766,900		29,624,908
Total imports entered for consumption		44,689,463		52,879,429

—	Six months ended September, 1935		Six months ended September, 1936	
	Quantity	Value	Quantity	Value
Total Exports (Canadian Produce)		387,537,780		485,777,313
Total Exports (Foreign Produce)		6,557,685		4,725,103
Principal Items of Exports—				
Wheat ... Bush.	71,640,907	59,005,180	127,443,004	109,766,902
Wheat flour ... Brls.	2,257,123	8,556,324	2,370,937	9,495,657
Fish ... Cwt.	1,253,887	10,980,576	1,386,254	11,613,690
Furs ... $		4,902,184		5,415,808
Meats ... Cwt.	766,842	11,417,859	1,026,323	15,265,796
Cheese ... Cwt.	309,783	3,400,143	409,863	5,624,714
Planks and boards ... M ft.	701,974	13,696,593	897,316	18,693,093
Wood pulp ... Cwt.	6,357,802	13,426,673	7,630,409	15,696,109
Newsprint ... Cwt.	25,505,179	43,484,631	30,095,296	52,069,099
Automobiles and parts ... $		13,962,730		10,006,509
Copper, partially manufactured ... Cwt.	2,015,902	14,545,754	2,077,260	17,788,313
Nickel, unmanufactured ... $		18,484,916		20,043,789
Imports entered for consumption—Free goods		128,740,320		140,676,412
Imports entered for consumption—Dutiable goods		151,831,741		175,217,651
Total imports entered for consumption		280,572,061		315,894,063

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The
National Revenue Review

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STAFF CHANGES, NEWS AND COMMENT,
TRADE AND REVENUE TABLES,
EXCISE NOTES

November, 1936

Vol. X No. 2

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE J. L. ILSLEY, K.C.
Private Secretary, GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, WM. IDE.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. X OTTAWA, NOVEMBER, 1936 No. 2

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

Special Class Examinations of Excise Division

GERALD F. BARRON of the port staff, Kitchener, Ontario, led the Dominion in the Special Class Examination of the Excise Division held June 10, 11, 12 at the following centres: Vancouver, Winnipeg, London, Hamilton, Toronto, Montreal and Saint John. M. J. J. L. Denis, Montreal, came second, while F. A. Green and F. C. Myers, Toronto, tied for third place. Ninety-two candidates presented themselves for examination and five of them withdrew during the test. The results showed that 19 officers obtained over 80 per cent of the possible 1,500, qualifying themselves as Special Class Excisemen, Grades 2 and 3, while 18 secured 70 per cent, qualifying for Special Class Excisemen, Grade 1. Thirty-two failed to qualify, receiving less than 70 per cent, and 23 failed to secure 50 per cent.

The subjects comprised Bonded Factory Supervision, Malthouse and Brewery Supervision, Mensuration and Computation of Commodities in bulk, Distillery Supervision, Tobacco and Cigar Supervision, Specific Gravities and use of instruments, and were prepared by A. C. McPhee, Dominion Inspector of Excise, and Adam Ballentine, then Inspector of Customs and Excise at Ottawa, assisted by A. L. Graham, Toronto, Inspector of Bonded Factories, G. H. McArthur, Toronto, and W. J. Cook, Belleville.

The total number of questions asked was 74, in addition to which there were 101 bookkeeping entries. Twenty-four and one-half hours were allowed for writing.

Low Cost of Revenue Collection

THE cost of collecting Customs and Excise revenue is low, the percentage expense for the past fiscal year standing at 3·2, according to figures compiled by the Statistical Branch of the Department. For the previous fiscal year it stood at 2·97, the lowest percentage cost since 1927, when it stood at 2·66. The years 1920 (Customs revenue only) and 1924 saw collection costs drop to 2·49 per cent, the lowest figure since Confederation. The highest percentage expense of collection was reached one year after Confederation when it was 7·09. The average percentage cost of collection since 1867 stands at 3·91.

Percentage of duty on the total value of goods entered for home consumption, dutiable and free, during 1935-36, dropped to 15·79, the lowest since 1928, when it stood at 15·49 per cent. Percentage totals have fluctuated since 1867 between a low of 10·2 per cent touched in 1873, and a high of 21·65 per cent reached in 1889. The average percentage of duty on value of goods entered for home consumption since Confederation is 16·79.

Substantial Revenue Increases

HERE are definite indications of increased business activity. Revenue collections at the Customs express and postal branches, Toronto, during the month of September, 1936, increased at all points compared with September last year. Collections at the express branch totalled $228,671, an increase of $32,313. Packages received numbered 18,181, increase 3,101; entries 3,464, increase 421. At the postal branch collections amounted to $78,197, an increase of $7,670, while packages received totalled 27,600, increase 1,656; packages delivered 25,372, increase 3,436; entries 2,450, increase 239.

Revenue collected at the Customs postal branch, Montreal, during the month of September this year increased by $18,868 over September, 1935, totals for the respective months being $81,980 and $63,112. Parcels received numbered 22,734, increase 322; parcels cleared 22,231, increase 273; entries passed 1,765, decrease 901. Collections at the postal branch for the first six months of this fiscal year show a gain of $25,962 over the same period of last year. At the Customs express branch receipts in September amounted to $166,816, a gain of $3,044, while entries numbered 2,425, increase 364. The number of packages received was 12,562.

Incoming Tourist Travel Increased

THE rush of automobile tourist traffic through the port of Niagara Falls in September this year exceeded that of September, 1935, by nearly forty-five thousand cars, while the number of passengers carried increased by 180,560. The total number of automobiles, inward and outward, was 261,178, passengers carried 1,220,105. Totals in detail, covering the respective months with last years figures in brackets, were: United States cars inward 99,366 (78,246), outward 86,429 (73,761); Canadian cars inward 39,745 (32,562), outward 35,638 (32,123); other vehicles inward 3,949 (3,515), outward 3,903 (3,732); passengers inward 620,806 (519,595), outward 599,299 (519,950).

Sixty-day touring permits issued in September last numbered 28,303, increase 9,121; travellers vehicle permits 351, increase 203; touring permits issued Canadian cars outward 8,845, increase 1,680. United States cars entered for periods of 48 hours or less totalled 69,364, an increase of 10,449.

Departmental Rulings

DEPOSITOR Machine, per illustration, from the National Equipment Company, High Grade Confectionery and Chocolate Machinery, Springfield, Mass., is of a class or kind not made in Canada, 20 per cent ad valorem, Ex. 427. Motor—Item 445g.

Napper Grinder and frame with reversible traverse, per illustration, for surface and side grinding the wire clothing on napper rolls, manufactured by Davis & Furber Machine Company of North Andover, Mass., is of a class or kind not made at present in Canada. Twenty per cent ad valorem, Ex. 427.

" Majonnier " Milk Drying Machine, per illustration, is of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427.

" Stiles " Brake Drum and Flywheel Machine, per illustration, manufactured by Stiles-Medart Company, St. Louis, Mo., is of a class or kind at present not made in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

" Jeffrey-Traylor " Constant Weight Feeder, per illustration, manufactured by the Jeffrey Mfg. Co. Ltd., Columbus, Ohio, is of a class or kind at present not made in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

Honey Dew Melons. Item 95. (This ruling may be considered as applying to importations on and after 8th July, 1936).

This supersedes the ruling on Honey Dew Melons in the August, 1930, issue of the *National Revenue Review.*

"Made in Canada" Rulings

THE following ruling dated September 28, 1936, transferring goods from the category of "a class or kind not made in Canada" to that of "a class or kind made or produced in Canada" is issued in accordance with the Government's undertaking to give "adequate notice" to parties concerned, and is to be effective three weeks from the date hereof.

Sections of iron or steel, hot rolled, as hereunder described, are of a class or kind made in Canada.

Tee bar sections:—

1¼" x 1¼" x 3/16"
1⅜" x 1⅜" x 3/16"
1½" x 1½" x 3/16"
1⅜" x 1½" x ⅛" (Bulb)

Angles:—

2¼" x 2¼" x ⅛"
2¼" x 2¼" x 3/16"
2¼" x 2¼" x ¼"

An Income Tax Ruling

"IN the matter of the Income War Tax Act and Section 9B, subsection 7, *re* Companies resident in Canada for purposes of the said section;

Whereas the Income War Tax Act was amended by Section 9 of Chapter 41 of the Statutes of 1932-33, assented to on the 23rd May, 1933, which came into force on the 1st April, 1933, and whereas by subsection 7 thereof it was provided that 'for the purposes of this section the Minister shall have full power to determine the persons who are deemed to be residents of Canada, and in the case of a person who is resident abroad as well as in Canada, what interest and dividends are taxable hereunder';

Now therefore be it known that all companies incorporated in Canada shall be deemed to be residents of Canada;

And be it further known that for the purposes of the said Section, any company incorporated outside of Canada but lawfully licensed to do business, and actually carrying on business in Canada shall likewise be deemed to be resident in Canada, and for all purposes of the 5 per cent tax referred to in the said Section 9B of the said Act shall be dealt with accordingly.

Ottawa, June 19, 1936. C. Fraser Elliott, Commissioner of Income Tax."

Tourist Travel to National Parks

MOTOR tourist traffic to the National Parks of Canada for the six-month period ended September 30, 1936, showed an increase of 14 per cent over figures for the corresponding period in 1935. With one exception, individual park units, where a record of motor travel is maintained, disclosed gratifying gains over last season.

A remarkable advance was registered in the mountain parks of British Columbia, where Kootenay's total of 44,656 visiting motorists represented a gain of 29 per cent over 1935. Registrations in Yoho Park which totalled 17,474 persons reflected an increase of 20 per cent over the previous season.

Of Alberta's National Parks, Banff and Waterton Lakes showed the greatest gains. Motor registrations at the eastern gateway to Banff Park totalled 118,247 against 91,502 for 1935, a gain of 29 per cent, and traffic to Waterton Lakes Park advanced from 47,777 to 58,546, an increase of 22 per cent. Motor traffic to Jasper Park increased 55 per cent to 3,391 and a slight gain was recorded at Elk Island Park where 42,832 persons were counted. Attendance at Buffalo Park declined slightly from last season, the figures for the six-month period totalling 8,440.

Saskatchewan's national playground, Prince Albert Park, experienced an increased flow of tourist traffic, with the total of 24,271 visitors representing a net gain of 20 per cent. Riding Mountain National Park in Manitoba with 94,627 visitors to September 30, is well ahead of the total for the same period in 1935 and promises to exceed the record of 100,035 established for the whole season of 1934.

Of all the National Parks, Point Pelee Park in southwestern Ontario received the greatest numbers of visitors, where 260,140 motorists set a new all-time record for this recreational area.

After Eleven Years

ELEVEN years ago a resident of Canada returning from a visit to the British Isles apparently failed to declare at Customs certain goods the duty on which was approximately ten dollars. Recently the Collector at Montreal received a letter from the lady in question, now residing in Bristol, England, in which she said this incident had worried her, and to ease her conscience she enclosed a money order for two pounds.

An Old and Historic Port

(*Editor's Note*.—This article was prepared for the REVIEW by D. G. Hanson, Collector of Customs and Excise, Saint Andrews, New Brunswick).

SAINT ANDREWS, being a seaport and frontier town, provision had to be made soon after its settlement by United Empire Loyalists in 1783 to provide means for carrying out the laws of the Customs and Navigation as required by the British Government.

A settler from New York City named John Dunn, it appears, was the first person authorized to administer the Customs laws. He acted for the Collector and Comptroller of Saint John, which was the only Customs port then established in what is now New Brunswick. He was paid for his services by the charges that were made for the various duties performed. He probably held jurisdiction over the islands of Passamaquoddy Bay as well as the Port of Saint Andrews.

At the beginning of the nineteenth century Saint Andrews was little more than a village. The census of 1803 gives a population of 487, but its growth from that time was rapid.

The amount of duties collected for the ten years, 1809-18, was £236. The number of vessels entered inwards for the year 1815 was 77, with a total tonnage of 16,281. In June, 1821 the free port of Saint Andrews was established as an outport of Saint John, and its limits were confined to the Basin in front of the town, although vessels were permitted to anchor in the river between Joe's Point and the West Bar of the harbour. In August, 1822, Saint Andrews was made a separate and independent port by Treasury letter from London. It included the subports of West Isles, Magaguadavic, Saint Stephen and Grand Manan. Campo Bello was added in 1838.

The establishment of Saint Andrews as an independent port was disappointing to the officials at Saint John, as the following extract from a letter to the Commissioners in London, dated October 14, 1822, shows:—

> We humbly entreat your Honourable Board to permit us to express our deep regret that the cheap and perfectly effectual system which we had established and most carefully matured and maintained, in that district, for every possible purpose of trade, navigation and revenue, should be so suddenly abolished—thus annihilating at once, about one-third part of our income, which, we flattered ourselves, our long personal service and unremitting attention to our duty, made us worthy to possess for the remainder of our lives.

In 1824, the population of Saint Andrews had grown to 2,268. and trade was extensive, 800 vessels arriving in one year. An Act to regulate the trade of the British possessions abroad was passed July 5, 1825, which provided:—

> That no goods shall be imported into, nor shall any goods, except the produce of the fisheries in British ships, be exported from any British possession in America by sea, from or to any place—other than the United Kingdom, or some other of such possessions, except into or from the several ports in such possessions called *Free ports* enumerated or described in the following table:—
>
> Saint John, Saint Andrews, New Brunswick; Halifax, Nova Scotia; Quebec, Canada; Saint John's, Newfoundland. (Also British ports in the West Indies and South America).

The salaries at this date were modest, being for the Collector £50, and for the Comptroller £40, but the main remuneration of the officials appears to have been the fees levied on the various Customs House documents. In the first year the Collector's share of the fees amounted to £601, while the Comptroller drew £305. The revenue in 1824 was £1,554.5.4.

When a new Collector was appointed at Saint Andrews in 1828 his salary was fixed at £800 per annum, Customs fees meanwhile having been abolished. The Comptroller received a salary of £400. In 1833 the Collector at Saint Andrews was transferred to Newfoundland and a new Collector was appointed at a salary of £500, and a new Comptroller at a salary of £350. By 1848 these salaries had been reduced to £250 and £150 respectively. The revenue in 1850 amounted to £2,606.

The authority of the Imperial Board of Customs appears to have ceased about this time, and the entire supervision of the Customs passed to the provincial authorities, while on July 1st, 1867, the control of the Customs passed to the Dominion of Canada. In a report made to the Customs Department January 1, 1868, the Collector at Saint Andrews writes:—

> The office is kept in a small wooden building, 20 x 28 x 10 feet, owned by the Collector who was obliged to purchase it from the heirs of the late Deputy Treasurer. It is in a dilapidated state, neither wind nor water tight, not in any way secure, merely Venetian blinds at the windows. I have not been allowed anything for office rent or fuel. There is an old iron safe in use for forty or fifty years, neither fire nor burglar proof. A fireproof building is very much needed at this port, which could accommodate both the Custom House and the Post Office.

In 1897 Saint Andrews was changed from a chief port to a subport under the chief port of Saint Stephen. However, twelve years later it was re-established as a chief port, with the outports of Campobello, Lord's Cove, North Head, and the Preventive Stations of Grand Harbour and Wilson's Beach under its jurisdiction. The outport of Indian Island was added later.

Provision was made in 1935 for a building to house both the Customs House and Post Office. The Customs offices, occupying the second floor, were opened in August this year. Revenue collected at Saint Andrews during the fiscal year ended March 31, 1936, amounted to $42,155.

Canal Traffic in September

FREIGHT using the Welland Ship Canal in September amounted to 1,406,502 tons, as against 1,179,809 a year ago. There were increases in wheat of 64,923 tons, or 2,164,100 bushels, in gasoline of 14,953 tons, wood pulp of 27,789, pulpwood of 15,210, soft coal of 37,317 and iron ore of 60,831. With increases over last year's traffic of 83,517 tons of wheat, 9,553 of gasoline, 16,983 of oil, 35,786 of wood pulp, 34,078 of soft coal and 14,077 of coke, total traffic through the St. Lawrence canals increased from 982,783 tons a year ago to 1,129,988. Since the opening of navigation to September 30 total freight amounted to 5,882,109 tons as against 4,972,097 last year, an increase of 910,012, or 18·3 per cent. Total freight passing through the Canadian and United States locks at Sault Ste. Marie amounted to 11,041,096 tons as against 7,147,840 last year. A continued heavy movement of iron ore and an early and heavy movement of wheat and other grains were the chief factors in this large increase. Iron ore increased from 4,924,256 to 7,910,329 tons and wheat increased from 20,996,457 bushels to 27,362,251.

Character of September Exports

CANADA'S domestic exports, which amounted to $88,894,000 in September as against $77,259,000 a year ago, were featured by large increases in wheat, barley, cattle, paper, aluminium, copper, lead, planks and boards, wood pulp and fertilizers. A large decrease was shown in the export of gold bullion other than monetary. Cheese, fish, automobiles and parts were also lower than last year.

The figures for the above commodities were as follows, with 1935 totals in brackets: Wheat $20,582,000 ($14,670,000), barley $2,304,000 ($104,000), cattle $867,000 ($342,000), paper $10,321,000 ($7,737,000), aluminium $1,835,000 ($567,000), copper $3,107,000 ($2,636,000), lead $952,000 ($566,000), planks and boards $3,504,000 ($2,263,000), wood pulp $2,907,000 ($2.221,000), fertilizers $403,000 ($102,000), gold bullion $4,545,000 ($12,694,000), cheese $1,481,000 ($1,745,000), fish $2,378,000 ($2,519,000), automobiles $1,336,000 ($1,670,000), auto parts $181,000 ($319,000).

Wheat and Flour Exports

EXPORT of wheat in September amounted to 20,720,316 bushels valued at $20,582,258 on an average export price per bushel of 99 cents. A year ago the export was 17,272,672 bushels at $14,669,993, the average per bushel being slightly under 85 cents. During the six months ending September the export was 127,443,004 bushels at $109,766,902 compared with 71,640,907 at $59,005,180 in the corresponding six months last year.

The export of wheat flour in September was 378,318 barrels valued at $1,599,748 compared with 395,640 barrels at $1,489,257 a year ago. The average export price per barrel in September was $4.22, as against $3.76 last year. During the six months ending September the export was 2,370,937 barrels at $9,495,657 compared with 2,257,123 barrels at $8,556,324 in the corresponding six months last year.

Canada's Nine Months Trade

IMPORTS into Canada during the nine months ending September amounted to $450,866,373 as compared with $403,036,316 in the same period of 1935 and $377,249,292 in 1934. The amount from the United Kingdom was $89,430,693 as compared with $85,018,570 and $82,581,822. The total from the United States was $265,706,867 as compared with $232,563,255 and $218,627,056. Total exports during the nine months were valued at $685,161,023 as compared with $563,175,187 in the previous year and $540,859,166 two years ago. Exports to the United Kingdom were valued at $264,069,688 as against $196,132,122, and $208,092,500 two years ago; exports to the United States were valued at $275,872,996 as against $254,361,857 and $215,431,114 two years ago.

Canada's Leading Markets

CANADA'S 18 leading markets in the six months ending September, which is the first half of the current fiscal year, were as follows: United States $195,600,000, United Kingdom $188,366,000, Australia $11,587,000, Belgium $11,038,000, Japan $10,543,000, British South Africa $7,344,000, Netherlands $6,575,000, New Zealand $5,133,000, France $4,904,000, Newfoundland $4,215,000, British West Indies $4,087,000, Norway $3,241,000, Greece $2,799,000, Germany $2,774,000, China $2,345,000, British East Indies $2,265,000, Brazil $2,101,000, Irish Free State $1,950,000.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by Districts Received During the Seven Months of the Fiscal Year October 1935 and October 1936. (Decrease marked *).

Districts	1935-36	1936-37	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	318,428 85	501,266 82	182,837 97
Halifax........	987,257 71	1,130,078 86	142,821 15
Saint John.....	613,494 11	808,719 22	195,225 11
Quebec........	624,579 77	1,026,115 31	401,535 54
Montreal......	19,804,839 30	22,363,922 30	2,559,083 00
Ottawa........	3,647,574 17	6,896,981 83	3,249,407 66
Kingston......	160,640 93	191,525 70	30,884 77
Belleville......	373,431 27	414,875 63	41,444 36
Toronto.......	21,071,729 72	28,627,767 80	7,556,038 08
Hamilton.....	4,730,383 31	5,255,484 33	525,101 02
London.......	6,248,468 49	7,840,958 16	1,592,489 67
Fort William..	154,793 90	222,178 12	67,384 22
Winnipeg......	1,631,138 43	1,918,776 64	287,638 21
Regina........	162,499 97	203,935 84	41,435 87
Saskatoon.....	90,737 47	119,597 55	28,860 08
Calgary.......	900,041 12	1,035,930 31	135,889 19
Edmonton....	292,503 31	333,126 44	40,623 13
Vancouver....	4,130,744 67	5,159,159 26	1,028,414 59
Yukon........	16,265 06	22,198 77	5,933 71
Total.....	65,959,551 56	84,072,598 89	18,113,047 33

* * HERE AND THERE * *

Mr. David Sim, Commissioner of Excise, was the Chairman of the Public Service Division in the campaign for the Ottawa Community Chests, 1937, which has just been concluded. The service was well organized and several meetings in the larger Departments were addressed by Mr. Sim in addition to the Deputy head of the Department concerned. In the Connaught Building, the headquarters of the Customs and Excise divisions, a capacity meeting was held and speeches setting forth the needs of the Community Chests were made by Mr. H. D. Scully, Commissioner of Customs, and Mr. Sim. The pledges secured throughout the entire public service of Ottawa were in excess of last year, and the three divisions of National Revenue showed an increase in subscriptions of over twenty per cent. Mr. C. E. Gunby was secretary of the Public Service Committee, and Mr. William Ide again looked after the Customs-Excise divisions. The Income Tax division was represented by Mr. J. R. Urquhart.

Mr. David Sim, Commissioner of Excise.

In the Christian church, Hallowe'en or All Hallows Eve is the name given to the evening of October 31 as the vigil of Hallowmass, or All Saints Day. Before the Christian era, however, the eve of October 31 was the occasion of harvest and other ceremonies in various countries. The festivities which gradually gathered round the Christian Hallowe'en originated for the most part in countries under the sway of the Druid religion, notably Britain, plus a few indoor celebrations borrowed from the pagan Roman festival to the goddess of fruit. The two chief characteristics of ancient Hallowe'en were the lighting of bonfires and the belief that Hallowe'en was the only night of the year in which ghosts, witches, imps of the earth and air, and evil spirits were permitted to wander on earth. On November 1 the Druids held their great fall festival and lighted fires to the sun-god in thanksgiving for harvest. It was a firm belief in the religion of the Druids that on the eve of this festival, Saman, lord of death, called together the wicked souls that had been condemned within the past twelve months to inhabit the bodies of animals. With regard to this belief it is interesting to note that in parts of Ireland October 31 was, and even still is, known as *Oidhche Shamhna,* the vigil of Saman. In Scotland, bonfires, otherwise known as baalfires, still are part of Hallowe'en celebrations, a relic of the worship of Baal. Some cynics declare that the evil spirits of old Druidical times still exist in the shape of thoughtless youths who overstep the mark of pure fun at Hallowe'en and cause injury to persons and damage to property.

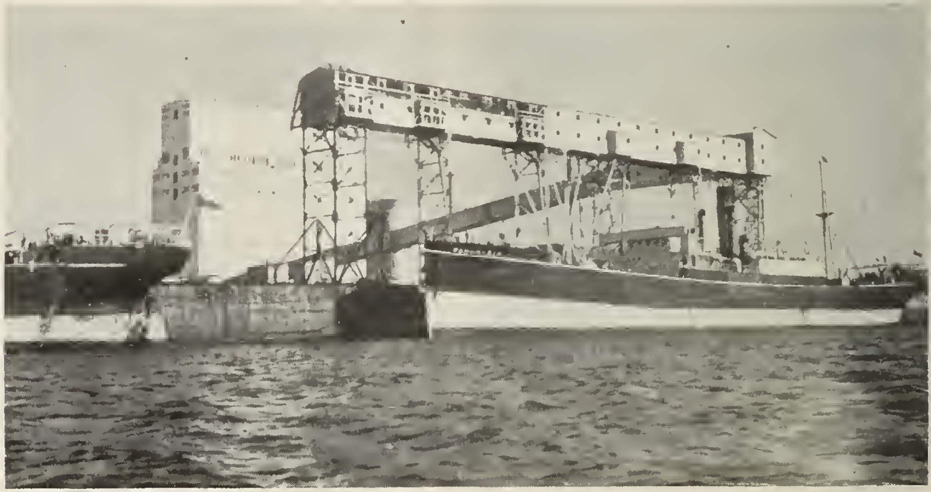
At the turn of the century, when the automobile was an imported mechanical curiosity, the making of horse-drawn vehicles in Canada amounted to about $8,000,000 annually.

The industry reached its peak about ten years later with over $15,000,000 but by this time the automobile industry was well established and soon took the lead. The old-time cross-roads carriage shop with its ramp leading up to the painting and varnishing floor, so familiar in the nineties, is now a filling station. The big vehicle factory is now engaged largely in making truck bodies and buggy-riding is pretty much a thing of the past, except in certain sections of the country, notably in Quebec, church time on Sunday will see a number in evidence still.

The horse-lover still demands sulkies and light rigs for trotting races and horse shows, business still calls for delivery wagons of certain types, and the farmer and lumberman still use heavy wagons and sleighs. The production of horse-drawn vehicles in Canada is still valued at over a million dollars a year.

THE PAST SEASON AT CHURCHILL

The outport of Churchill opened this year on August 9 and closed October 6. Customs officer David Kidd, of the Winnipeg staff, acted as Sub-Collector again this season. Fourteen vessels reported inwards and outwards at Churchill, with the registered tonnage of 44,190 tons, and an aggregate crew of 184 men. Inward cargoes amounted to 1,600 long tons. Wheat exports were 4,293,501 bushels, valued at $4,288,898. Sixteen manifests were received and 84 manifests forwarded. Twenty entries were passed and revenue collected was $5,681.


This illustration shows the harbour at Churchill, and vessels taking on cargoes of wheat.

From fur trade to grain trade has been the history of the Canadian west in the past fifty-five years. That time has elapsed since the first railway opened up the one-time Hudson's Bay territory to the farming settlements which replaced the scattered trading posts of the old company.

It was in 1881 that the first railway began to stretch its tracks across the broad prairies to ultimately reach the sea at Vancouver. Fittingly it was in 1931, just fifty years later, that the transition from the old-time fur-trading routes was made complete by establishing western Canada's new grain shipping route by way of Hudson's Bay. There for two hundred years had been the front door, the main entrance of the fur trading parties, who came from England by ship to Churchill, and thence, by York boats, made their way across the west, establishing posts at widely separated points but maintaining direct connection with Hudson's Bay as their base of transportation. The coming of the railways had given direct connection with eastern Canada and the old route which had been the only route known to the early traders fell into disuse. Never has it been altogether lost sight of, for in almost the whole period many cherished the vision of a grain-carrying railway by the short route to Hudson's Bay, there to tranship to cargo vessels.

The old front entrance to western Canada has been reopened. Rails reach the shores of Hudson's Bay at Port Churchill. There a modern harbour and terminals have been constructed. Cargoes of wheat have been successfully despatched to the markets of Great Britain and Europe.

LEADING PORTS HAVE INCREASED REVENUE COLLECTIONS

Summary of Business Transacted at Four Centres

THE *Editor* has received from the Collectors at Montreal, Toronto, Winnipeg and Vancouver, a summary of Customs and Excise business transacted during the first six months of the present fiscal year. It will be noted there has been a considerable increase in revenue collected.

Large Gain at Montreal

With Customs-Excise revenue totalling $46,723,914 for the first six months of 1936-37 compared with $41,452,221 collected in the same period last year, the port of Montreal showed monthly gains averaging between eight and nine hundred thousand dollars. The largest revenue for any one month was $8,495,122, collected in July. The second busiest month was June with receipts totalling $8,153,433 and the third busiest month was September when $8,102,226 was received. All branches reported gains in revenue with the exception of Excise duty receipts which dropped slightly. Collections in detail, with last year's figures in brackets, were as follows:—

Import duty $11,120,029 ($9,688,465), sales tax on imports $1,906,546 ($1,343,196), Excise tax on imports $2,327,912 ($2,081,314); Excise tax $16,577,305 ($13,233,027), Excise duty $14,737,002 ($15,063,688), sundry collections $55,120 ($42,531).

Business transacted by the wharf baggage staff at Montreal from April 1 to September 30, 1936, with last year's figures in brackets, was as follows: Number of vessels 144 (128), passengers 37,044 (27,577), pieces of baggage received 64,620 (65,142), examined 63,755 (63,138), in bond 865 (2,004), small collections $5,381 ($12,110). Totals covering the stations (baggage) activities during the respective periods were: small collections $5,745 ($7,651), pieces of baggage received 25,014 (21,903), examined 16,625 (13,446), in bond 8,419 (8,447).

Further statistics covering the shipping season at Montreal this year up to October 1, with figures for the corresponding period last year in brackets, were: vessels inward from sea 857 (799), outward for sea 751 (638); vessels inward coastwise 1,060 (920), outward coastwise 1,279 (1,114).

Increased business was transacted in all divisions of both the postal and express branches, Montreal, during the six months period, April 1 to September 30, this year compared with last. Collections at the postal branch amounted to $406,922, an increase of $25,962, while parcels received totalled 142,134, increase 8,166; parcels cleared 138,949, increase 7,970; entries passed 10,657, increase 571. At the Customs express branch $922,770 was collected in the first half of the present fiscal year. This was a gain of $44,112. Packages handled totalled 70,727, an increase of 11,538; entries 14,305, an increase of 2,402.

International air traffic through the Customs Air Harbour, St. Hubert, Quebec, during the first six months of this fiscal year, with totals for the corresponding period of last year in brackets, was as follows:—

Aeroplanes in 275 (309), out 267 (299); passengers in 612 (642), out 918 (853); pieces of baggage examined in 764 (798), out 1,161 (1,105); bags of mail in 2,234, weight 37,847

(2,224, weight 34,534), out 1,429, weight 32,473 (1,409, weight 37,205); express parcels in 69 ((290), out 27 (12); value of importations $40,982 ($20,278); tourist permits issued 16 (13); flights cancelled owing to weather conditions 29 (21).

INCREASE AT TORONTO

Increases at the Customs-Excise port of Toronto, averaging over $600,000 a month for the period April 1 to September 30, this year, over the same period of 1935, resulted in a net gain of $3,864,074. Total receipts in the six months this year amounted to $27,244,074, as against $23,380,000 collected in the first half of 1935.

The largest collections were made in the month of September, amounting to $4,935,792, an increase of $961,381 over September last year. The second busiest month was June when receipts totalled $4,709,779, while July came third with a revenue of $4,664,403. Receipts in detail for the first six months this year were as follows:—

Import duty $9,894,961, increase $166,312; sales tax $1,999,029, increase $642,148; Excise tax on imports $1,469,692, increase $168,235; Excise tax $12.545,510, increase $2,911,685; Excise duty $1,318,504, decrease $27,691; sundry collections $16,378, increase $3,385.

Duty collected at the Customs express branch, Toronto, between the dates April 1 and September 30, amounted to $1,160,739. This compares with $1,105,356 collected in the corresponding months last year, an increase of $55,382. Entries numbered 19,723, an increase of 1,741; packages 137,088, a decrease of 2,519. Receipts at the postal branch totalled $407,436 in the first six months of this fiscal year as against $387,770 for the same period of 1935, a gain of $19,666. Entries numbered 14,243, increase 510; packages 166,260, increase 3,476.

UP AT WINNIPEG

A steadily rising Customs-Excise revenue, increasing, compared with last year, at the rate of $100,000 a month during the six months period, April 1 to September 30, this year, is the record of the port of Winnipeg. Total receipts for the six months period reached $4,547,419, as against $3,901,991 collected in the same period last year, an increase of $645,428. Receipts in detail, showing gain over last year's figures, were: Customs duty $1,742,775, increase $53,268; sales tax on imports $488,688, increase $29,035; Excise tax on imports $251,556, increase $37,331; Excise tax domestic $1,545,946, increase $328,040; Excise duty $522,827, increase $106,166; sundry collections $4,647, increase $588.

Business transacted at both the postal and express branches from April 1 to September 30 this year was heavier at all points than during the corresponding months of 1935. Collections received at the postal branch totalled $77,556, an increase of $7,489; while parcels handled numbered 56,786, increase 287, and entries numbered 3,994, increase 97. At the express branch collections amounted to $122,140, a gain of $1,499. Parcels totalled 36,007, an increase of 2,360, and entries numbered 3,924, increase 181.

GAINS AT VANCOUVER

Rapidly mounting revenue is reported from the busy port of Vancouver which collected $7,820,392 in Customs-Excise revenue during the first six months of this fiscal year, April 1 to September 30, exceeding last year's figures for the same period by $1,688,168. Receipts from all branches increased as the following totals, covering the six months of this year, show: Duty collected on imports $3,546,880, increase $635,348; sales tax on imports $919,414, increase $318,644; Excise tax on imports $493,573, increase $133,639; Excise tax $2,462,873, increase $541,669; Excise duty $380,917, increase $53,561; sundry collections $16,737, increase $5,307.

The heaviest collections were taken in the month of June, amounting to $1,505,662, while August receipts totalling $1,401,413 came second, and July receipts totalling $1,340,219 came third.

Import entries for the first six months numbered 52,677, an increase of 7,952; Excise tax cash book entries 6,908, increase 435; Excise duty entries 2,111, increase 132.

Business transacted at the postal branch, April to September, was heavier this year than last. Collections amounted to $123,610, a net increase over the corresponding months of 1935 of $10,653. Packages handled numbered 77,966, increase 15,336; entries 4,788, increase 919; manifests 661, increase 264. At the express branch collections totalled $126,611, a net increase of $12,698, while the number of packages received totalled 26,763, increase 8,217; entries 3,074, increase 603.

This illustration shows one of two new all-metal aeroplanes which leave Vancouver Customs Air Harbour for Seattle twice daily in summer, and once daily in winter. They have accommodation for ten passengers and also carry the mail. The run from Vancouver to Seattle is made in 50 minutes, and they are capable of a speed of 200 miles an hour.

Comparative totals covering the work of the Customs-Excise examining staff at stations and wharves, Vancouver, for the six months' period, with last year's figures in brackets, were: freight manifests issued 15,797 (14,118), express manifests issued 628 (534), pieces of baggage received 74,408 (66,372), pieces of baggage examined and released 57,608 (52,593), pieces of baggage forwarded in bond 16,800 (12,927), duty collected (small collections) $51,077 ($6,659).

Further statistics covering shipping, automobile and aircraft activities through the port of Vancouver, April to September, with last year's figures in brackets, were as follows: vessels, deep sea, inward 1,669 (1,512); outward 1,590 (1,467); vessels, coastwise, inward 6,980 (7,199), outward 7,288 (7,441); aircraft, from foreign, inward 552 (277), outward to foreign 552 (273); passengers' baggage inward by aircraft 2,598 pieces (1,464 pieces); passengers inward by aircraft 2,065 (917); pieces of baggage by aircraft express inward 593 (110), outward 171 (21); United States automobiles inward 203 (123), outward 254 (143); Canadian automobiles inward 55 (50), outward 39 (38).

All-metal planes of the Canadian Airways Limited run between Vancouver and Seattle, Washington, daily in winter and twice daily during the summer months. These planes carry the mails and have accommodation for ten passengers. They are twin-motored, are equipped with two-way radios, carry two pilots and have a speed of 200 miles per hour, making the run from Seattle to Vancouver in fifty minutes.

NOTES OF THE EXCISE DIVISION

Excise Duty Collections Up

Increased Excise duty collections were made in September compared with the same month of 1935, on potable spirits, malt, cigars, cigarettes and manufactured tobacco. The comparative tables follow:—

Comparative statement of Excise duty collections, in Canada, during the months of September, 1935, and September, 1936:—

September, 1936, spirits potable, $623,355; September, 1935, $544,468. September, 1936, spirits, non potable, $57,534; September, 1935, $86,880. September, 1936, validation fee, $64,238; September, 1935. $32,916. September, 1936, malt, $624,253; September, 1935, $589,755. September, 1936, beer, $35,032; September, 1935, $36,048. September, 1936, malt syrup, $13,066; September, 1935, $13,524. September, 1936, cigars, $36,852; September, 1935, $34,072. September, 1936, cigarettes, $2,064,840; September, 1935, $1,945,972. September, 1936, manufactured tobacco, $409,740; September, 1935, $388,850. September, 1936, licences, $153; September, 1935, $479. September, 1936, foreign leaf, nil; September, 1935, $247,294. September, 1936, total, $3.929,069; September, 1935, $3,920,263.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of September, 1935, and September, 1936:—

September, 1936, tobacco, cut, 1,642,967 pounds; September, 1935, 1,557,787 pounds. September, 1936, tobacco, plug, 338,466 pounds; September, 1935, 317,774 pounds. September, 1936, snuff, 68,080 pounds; September, 1935, 68.061 pounds. September, 1936, cigarettes, number 516,171,573; September, 1935, 486,470,185. September, 1936, cigars, number 12.590,644; September, 1935, 11,504,975. September, 1936, foreign leaf tobacco, 496,347 pounds; September, 1935, 610,444 pounds.

Regulation Established

The Minister of National Revenue has established the following regulation under authority of Subsection 6 of Section 80 and Section 99 of the Special War Revenue Act:

Importations of the commodities known as syrup colouring, caramel, burnt sugar, sugar colouring, beer colouring, porterine, P.S.C. porter, caramel stout, spirit colour, tintomax and intense liquid caramel are to be subject to the excise tax of one cent per pound on sugar, syrups or substitutes therefor, and one-half cent per pound on glucose or grape sugar, according to the quantity of any such materials contained in the goods enumerated above, with effect from October 1st, 1936.

Memorandum Number 735, Revised (Customs) and Circular Number 748-C, Revised (Excise) of June 18th, 1934, are superseded and cancelled in so far as the commodities mentioned above are concerned.

The provisions of these circulars, in so far as procedure is concerned, are, of course, to be observed.

Embossed Cheques

The Department will accept requisitions for the embossing of blank cheques or money orders, with either the three-cent or six-cent Excise Tax Stamp, free of charge, as respects the cost of embossing, subject to compliance with the following regulations, viz:—

Requisition shall be addressed to the Commissioner of Excise, Ottawa, stating the number of cheques or money orders desired to be embossed, with the name and address of the individual, or company, for whom intended, and the name and address of the applicant.

The requisition must be accompanied by an *accepted* cheque drawn on a chartered Canadian bank or an express or postal money order in favour of the Commissioner of Excise for the full amount of the Excise Tax on the number of blank cheques covered thereby.

The blank cheques (or money orders) are to be forwarded to the British American Bank Note Company, Ltd., Ottawa, the outer covering of the parcel being also marked to indicate the name and address of the shipper.

Effective on and after October 1st next, the Department will not pay transportation on these cheques either to or from Ottawa.

When more than one kind of cheque is included in a shipment, each class should be clearly defined, the top sheet of each lot indicating the position where it is desired the stamp should be placed, as well as the gauges to which the sheet was fed. The impression will be made as near to the point indicated as the circumstances will permit.

The paper is to be of such quality, thickness and colour as to be suitable for receiving the impression of the die. a red coloured ink being used for this purpose.

The paper should be flat and uncreased, and not be gummed, folded, perforated, rouletted or numbered before it is sent to be stamped.

Each cheque or form for which a separate stamp is required must not be less than five inches in length, nor less than one and a half inches in depth.

All forms, cheques or money orders must be presented for stamping in sheets of at least four on.

Where blank cheques do not meet the requirements of sections 7 and 9, the charge for embossing same in lots under 15.000 will be 70 cents per thousand cheques, and in lots of 15,000 or over, 20 cents per thousand cheques. Remittance—payable at par in Ottawa to be made in favour of the British American Bank Note Company, Ltd., and forwarded to this Department.

Bound forms will not be accepted.

In designing cheques, etc., a space of one and a quarter inches in depth and one inch in width should be provided for the embossing of the stamp.

Requisitions for the embossing of less than one thousand forms with either stamp will not be accepted.

In shipping blank forms a sufficient quantity should be provided to *allow for spoilage* in embossing, and all cheques, etc., should be carefully counted before being shipped.

Spoiled forms will not be returned.

Blank forms left over when the requisition has been filled will be returned upon request.

The Department will not accept any responsibility for injury to material in the process of stamping, nor for loss of stamps, or material, which may arise during transmission to and from Ottawa.

Refund of the Excise Tax less cost of embossing may be paid on spoiled, cancelled, or other unused cheques, etc., embossed with such Excise Tax Stamps, which have not been issued, provided that the aggregate value is not less than five dollars; that the unused cheques (not portions thereof) are forwarded, transportation charges prepaid, to the Commissioner of Excise, Ottawa, and that an application is mailed, under separate cover, stating the precise value of cheques or money orders, upon which refund is claimed, in addition to the reason for their return.

Careful observance of these regulations will avoid unnecessary correspondence and ensure efficient service.

EXPORTS TO THE UNITED STATES

Exports to the United States in September amounted in value to $35,120,686 compared with $38,603.286, a decrease of $3,482,600 or nine per cent. However the export of commodities affected by the trade agreement between the two countries amounted to $19,255,711 compared with $14,119,144, an increase of $5,136,567 or 36 per cent.

Exports of all commodities to the United States during the first nine months of 1936 amounted to $275,872,996, as against $254,361,859 in the same period of 1935, an increase of over eight per cent. Commodities affected by the trade agreement amounted to $153,746,789 compared with $120,933,082, an increase of $32,813,707 or 27 per cent.

Leading exports in September were as follows with the 1935 figures in brackets: cheese $214.549 ($5,513), softwood planks and boards $972,644 ($692,223), hardwood planks and boards $172,892 ($67,474), pulpwood $1,087,775 ($942,375), shingles $634.398 ($920,608), woodpulp $2,594,867 ($1.775,703), newsprint $7.764,683 ($5,623,545), abrasives $352,443 ($307,142), asbestos $328,964 ($237,551), asbestos sand and waste $246.605 ($143.557), bran shorts and middlings $492.667 ($205.997), maple sugar $184,121 ($2,952), screenings $140,842 ($15.128), cereal foods $185,651 ($5.308), hay $85,607 ($771), alsike clover seed $60,578 (nil), beef cattle $356,524 ($240.549), horses $69,029 ($40,224), poultry $23,987 ($519), halibut $41,558 ($19,872), herring $90,775 ($21,868), fresh lobsters $119,308 ($75,869), white fish $162,077 ($99,095).

Leading exports during the first nine months of 1936 were as follows with 1935 figures in brackets: cheese $1,324,920 ($50,827), softwood planks and boards $8,381,150 ($5,688,997), hardwood planks and boards $910,188 ($417,669), pulpwood $5,833,956 ($5,222,356), shingles $4,159,421 ($5,015,694), woodpulp $19,553,936 ($16,086.635), newsprint $59,282,998 ($50,353.232), abrasives $2,783,539 ($2,320,216), asbestos $2,812,259 ($2,004,282), asbestos sand and waste $1,555,344 ($947,818), bran shorts and middlings $2,207,344 ($2,615,721), maple sugar $958,516 ($193,710), screenings $309,464 ($255,315), cereal food $231.017 ($39,353), hay $158,124 ($679,611), alsike clover seed $71,681 ($88), beef cattle $7,572,827 ($4,675,719), horses $1.840,006 ($546,455), poultry $144,400 ($5,785), halibut $339,594 ($210,737), herring $186,483 ($167,629), fresh lobster $1,789,710 ($1,444,946), white fish $1.058,877 ($860,088).

* * NEWS AND COMMENT * *

Brockville: On the occasion of his retirement on superannuation from the Customs-Excise staff of this port recently, William Miller was presented with an umbrella and cane by his associates. The presentation took place in the Customs House, in the presence of members of the staff, and was made by W. A. Roberts, following the expression of felicitation and the conveying of good wishes by W. R. Bannerman, Collector, and L. Taylor. Mr. Miller was a member of the staff for more than 23 years and prior to that time spent many years on the editorial staff of the Brockville Times.

He was a faithful and conscientious officer and during his term of service discharged the duties of cashier and computing clerk, assistant appraiser and manifest clerk. For several months prior to the appointment of the present Collector, Mr. Miller was acting Collector. He retires with the good wishes of many friends in and out of the service.

Ottawa: A very successful and well arranged dinner dance was held by the Connaught Social Club recently in the Quebec suite of the Chateau Laurier. Attended by Hon. J. L. Ilsley, Mr. H. D. Scully and Mr. David Sim, the evening was well enjoyed by a large attendance of the staff of the Department. The guests were received by Mr. P. L. Smythe and Miss E. M. Mahon. The officers of the Club are:—

Honorary Patron Hon. J. L. Ilsley; Honorary Vice-Patrons—Mr. H. D. Scully, Mr. David Sim; President—W. R. Allen; Vice-President—Gordon Reid; Secretary—Miss E. M. Mahon; Treasurer—Rene Lavallee; Committee—Miss McKinnon, Mr. Sullivan, Mr. Linkletter, Mr. Emper, Mr. Jas. McCullough, Mr. Jas. Hooper, Mr. M. Hughes, Mr. John White, Mr. Attfield, Mr. Keeley, Mr. Smythe.

Montreal: The first shipment of Nova Scotia apples to go from Montreal to South Africa in the last twenty years, will leave here aboard the British freighter, *Calumet*, now loading outward. At one time Nova Scotia apples were exported in considerable quantities to Africa, but in the last two decades the Maritime product has not figured in the trade. Most of the shipments to-day are from the British Columbia orchards. The shipment of Nova Scotia apples going out in the *Calumet* is small, but it is interesting, considering that for the past twenty years none of the African ships have carried this product. Also, the apples are being shipped in boxes, and not in barrels.

A considerable shipment of British Columbia apples is also being taken by the freighter, in addition to a general assortment of cargo, including automobiles.

Hamilton, Ont.: Revenue collected at the Customs-Excise port of Hamilton, Ontario, during the first six months of this fiscal year increased by $759,261, compared with the same months last year, reaching a total of $6,864,611. The largest gains were made in Excise tax (domestic) receipts, which increased from $2,209,324 to $2,931,004, a difference of $721,680. Collections from Customs duty and Excise tax on imports amounted to $2,119,430, an increase of $149,981; sundry collections $1,851, an increase of $504; Excise duty $1,812,326, a decrease of $112,904.

The largest revenue for any single day in the history of the port was collected on September 30, 1936, amounting to $334,417.

Regina, Sask.: Customs-Excise revenue collected at the port of Regina during the first six months of this fiscal year increased by $145,629 compared with the same period last year. Collections in detail, showing increases, were as follows: import duty $320,346, increase $22,147; sales tax on imports $66,106, increase $4,024; Excise tax on imports $91,022, increase $32,706; Excise duty $176,016, increase $4,279; Excise tax domestic $226,481, increase $82,473.

Customs duty entries handled during the respective months totalled 6,984 (6,063), Excise duty entries 360 (393), Excise tax entries 887 (918).

Montreal: Comparative totals covering international traffic through the Customs Air Harbour at St. Hubert, Quebec, during the month of September this year, with figures for September, 1935, in brackets, were:—

Aeroplanes inward 53 (56), outward 57 (54); passengers inward 106 (105), outward 184 (124); pieces of baggage examined inward 142 (137), outward 237 (175); bags of mail inward 387, weight 6,256 pounds (361, weight 5,258 pounds), outward 248, weight 5,304 pounds (204, weight 5,033 pounds); express parcels inward 9 (8), outward 1 (nil); value of importations $402 ($1,656); tourist permits issued 3 (5); flights cancelled owing to weather conditions inward 2 (1), outward 2 (2).

Toronto: Forty-three aeroplanes, inward and outward, reported at the Leaside Customs Air Harbour in September. Thirty-one were United States planes and twelve were Canadian. Passengers carried numbered 69, of which total 54 were carried in United States planes and 15 in Canadian. During September, 1935, 53 aeroplanes were handled at the Leaside airport, carrying a total of 48 passengers.

Lena, Man. While the number of United States cars handled at the outport of Lena, Manitoba, during the first six months of this fiscal year dropped slightly compared with the same period last year, Canadian traffic showed a marked increase, leaving a net gain in total traffic of 556 cars. Cars reported inward and outward during the respective periods numbered 10.160 (9.604). Totals in detail were: United States cars inward 1.529 (1.757), outward 1,602 (1,868); Canadian cars inward 3,493 (2.964), outward 3.536 (3,015). Passengers inward totalled 18,208 (17,013), outward 18,514 (17,668).

Halifax: During the month of September, 1936, vessels arriving and departing at the port of Halifax numbered 502, net registered tonnage inward 224,893, outward 220,286. This compares with 492 vessels, net registered tonnage inward 218,894, outward 218,684, handled in September last year. Vessels engaged in the transoceanic service inward and outward numbered 140 compared with 136, and in the coastwise trade 362 compared with 356. Cargo tonnage handled during the respective months totalled inward 47,389 (62,555), outward 46,916 (54,925); passengers landed and embarked 3,079 (2,792).

During the nine months periods, January 1 to September 30, 1936 and 1935, shipping totals were as follows, with last year's figures in brackets: vessels arriving and departing 4.242 (4,191); cargo tonnage inward 823,653 (853,883), outward 655,455 (767,231); passengers landed and embarked 14,679 (18,727).

Montreal: Grain receipts and deliveries at the port of Montreal from April 1 to September 30, 1936, were as follows: wheat received 39,821,856 bushels, delivered 40,881,480 bushels; oats received 3,392,838 bushels, delivered 3,310,109 bushels; barley received 4,304,063 bushels, delivered 4,316,552 bushels; rye received 978,597 bushels, delivered 962.988 bushels; beans received 1,917,648 bushels, delivered 1,918,116 bushels; flax received 1,604,440 bushels, delivered 1,371,780 bushels; corn received 2,186,921 bushels, delivered 2,260,188 bushels; buckwheat received 31,510 bushels, delivered 31,685 bushels.

JUST AMONG OURSELVES

OCTOBER-NOVEMBER

ADDITIONS

Quebec

Rimouski (Matane): Albert Fillion, Customs Excise Enforcement Officer.

Sherbrooke (Victoriaville): Roland Charron, Customs Excise Examiner, Grade 1; H. B. Malo, Sub-Collector of Customs and Excise, Grade 1.

Ontario

Gananoque (Rockport): D. C. Kelly, Sub-Collector of Customs and Excise, Limited Service.

Administrative

Mary Cleghorn, Stenographer, Grade 1; E. G. Easterbrook, Stenographer, Grade 1; F. J. Farrell, Clerk, Grade 1; C. T. McCann, Stenographer, Grade 1; D. C. Osterhout, Typist, Grade 1; A. M. Pattie, Stenographer, Grade 1; A. G. Powell, Clerk, Grade 4; A. F. Strutt, Clerk, Grade 4; Benjamin Williams, Clerk, Grade 2.

Audit

Montreal: Harold MacDiarmid, Excise Tax Auditor.

Quebec: Pierre Dupras, Excise Tax Auditor (Bilingual).

DEDUCTIONS

New Brunswick

Moncton (Hillsboro): H. J. Steeves, Sub-Collector of Customs and Excise, Limited Service (retired).

Saint John: W. G. Haslam, Surveyor of Customs and Excise, Grade 5 (retired).

Ontario

Amherstburg: S. E. M. Taylor, Collector of Customs and Excise, Grade 1, and Registrar of Shipping (deceased).

Gananoque (Rockport): Leonard Williams, Sub-Collector of Customs and Excise, Limited Service (services terminated).

Ottawa: J. R. Gunning, Office Boy (resigned).

Toronto: W. J. Carroll, Customs Truckman (resigned).

Manitoba

Winnipeg: A. C. Lariviere, Head Clerk (retired).

British Columbia

Vancouver: Joseph Parsloe, Customs Excise Clerk (retired).

Administrative

E. L. M. Botham, Stenographer, Grade 1 (resigned); L. J. MacNeill, Stenographer, Grade 1 (services terminated); A. J. Denault, Laboratory Helper (Transferred to another Department); F. T. Sear, Clerk, Grade 3 (retired).

PROMOTIONS

Quecec

Montreal: J. L. E. Bernard, from Customs Truckman to Customs Excise Clerk; F. J. M. Bidal, from Typist, Grade 2, to Customs Excise Examiner; J. A. L. Brunette, from Clerk, Grade 1, to Customs Excise Clerk; L. J. A. Champagne, from Clerk, Grade 1, to Customs Excise Clerk; P. A. L. Charneau, from Customs Truckman to Customs Excise Examiner; J. E. R. Labbe, from Clerk, Grade 1, to Customs Excise Clerk; P. F. X. L. Lafleur, from Clerk Grade 1, to Customs Excise Clerk; J. A. H. Leduc, from Customs Excise Examiner to Express and Postal Computing Clerk; W. D. Mathieson, from Customs Excise Clerk to Express and Postal Computing Clerk; P. F. H. de La M. Patenaude, from Clerk, Grade 1, to Customs Excise Clerk; J. G. F. V. Rivest, from Clerk, Grade 1, to Customs Excise Clerk.

Ontario

Ottawa: Fergus McRae, from Express & Postal Computing Clerk to Computing Clerk.

Toronto: Walter Arkell, from Customs Truckman to Customs Excise Clerk; W. S. Burke, from Express and Postal Computing Clerk to Computing Clerk; W. F. Halford, from Express and Postal Computing Clerk to Computing Clerk; G. F. Histed, from Cashier and Computing Clerk to Computing Clerk; Harry Lecovin, from Customs Excise Clerk to Express and Postal Computing Clerk; G. H. McArthur, from Special Exciseman, Grade 3, to Chief Customs Excise Clerk, Grade 8; R. M. Penrose, from Customs Express and Postal Cashier to Computing Clerk; R. A. Ritchie, from Customs Truckman to Customs Excise Clerk; F. C. Waters, from Clerk, Grade 1, to Customs Excise Clerk; J. E. Winfield, from Express and Postal Computing Clerk to Computing Clerk.

Alberta

Lethbridge: H. A. Shoobert, from Customs Excise Examiner to Computing Clerk.

British Columbia

Vancouver: M. A. Bush, from Assistant Customs Appraiser to Customs Appraiser (Divisional); R. W. Lumbard, from Customs Express and Postal Cashier to Computing Clerk.

Administrative

Oscar Lafrance, from Clerk, Grade 4, to Examiner of Refund Claims; Percy Rutledge, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk.

PROMOTIONS AND TRANSFERS

Ontario

B. M. Lillie, from Sub-Collector of Customs and Excise, Grade 1, London (Strathroy), to Express and Postal Computing Clerk, London.

Yukon Territory

J. O. Williams, from Sub-Collector of Customs and Excise (Yukon), White Horse (Carcross), to Collector of Customs and Excise, Dawson.

TRANSFERS

New Brunswick

J. A. Stacey, from Customs Excise Examiner, Limited Service, Woodstock (Grand Falls), to Customs Excise Enforcement Officer, Woodstock (River de Chute).

Investigation—Drawbacks

G. E. Power, from Customs Excise Clerk, Montreal, to Customs Excise Clerk, Investigation—Drawbacks, Montreal.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF OCTOBER 1935 AND 1936

—	1935	1936	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	7,894,085 10	8,647,745 52		
Less Refunds and Drawbacks	784,322 56	1,041,512 06		
Net	7,109,762 54	7,606,233 46	496,470 92	
Excise Taxes	10,833,562 26	14,660,531 71		
Less Refunds and Drawbacks	369,996 42	301,986 44		
Net	10,463,565 84	14,358,545 27	3,894,979 43	
Excise Duties	3,822,230 07	4,243,895 63		
Less Refunds and Drawbacks	30,058 97	27,772 10		
Net	3,792,171 10	4,216,123 53	423,952 43	
Sundry Collections	63,281 39	67,793 52		
Less Refunds and Drawbacks	1 80	73 55		
Net	63,279 59	67,719 97	4,440 38	
Net Totals	21,428,779 07	26,248,622 23	4,819,843 16	
Net Increase			4,819,843 16	

TOTALS FOR SEVEN MONTHS

—	1935-36	1936-37	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	49,060,777 34	52,141,875 00		
Less Refunds and Drawbacks	5,345,218 10	5,438,322 85		
Net	43,715,559 24	46,703,552 15	2,987,992 91	
Excise Taxes	63,816,174 93	81,732,079 87		
Less Refunds and Drawbacks	1,871,881 53	1,816,025 42		
Net	61,944,293 40	79,916,054 45	17,971,761 05	
Excise Duties	27,407,078 05	28,017,760 85		
Less Refunds and Drawbacks	343,037 56	333,494 78		
Net	27,064,040 49	27,684,266 07	620,225 58	
Sundry Collections	410,534 06	423,576 63		
Less Refunds and Drawbacks	5,924 87	441 24		
Net	404,609 19	423,135 39	18,526 20	
Net Totals	133,128,502 32	154,727,008 06	21,598,505 74	
Net Increase			21,598,505 74	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF OCTOBER 1935 AND OCTOBER 1936

—	October 1935	October 1936	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,192,115 14	4,413,027 27		2,220,912 13

TOTALS FOR SEVEN MONTHS

—	1935-36	1936-37	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	65,959,551 56	84,072,598 89		18,113,047 33

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF OCTOBER, AND THE SEVEN MONTHS ENDED OCTOBER, 1935 AND 1936

—	October, 1935		October, 1936	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		90,526,150		110,993,509
Total Exports (Foreign Produce)		796,700		2,004,072
PRINCIPAL ITEMS OF EXPORTS—				
Wheat ... Bush.	28,919,421	25,473,602	26,917,096	28,949,549
Wheat flour ... Brls.	501,442	2,009,200	464,013	2,108,920
Fish ... Cwt.	420,596	2,732,997	355,388	2,247,576
Furs ... $		342,571		336,524
Meats ... Cwt.	143,458	1,689,777	231,771	3,051,809
Cheese ... Cwt.	130,503	1,630,494	158,020	2,224,474
Planks and boards ... M ft.	138,118	2,842,419	185,338	4,018,986
Wood pulp ... Cwt.	1,092,934	2,268,586	1,347,621	2,879,191
Newsprint ... Cwt.	4,808,421	8,178,485	5,614,653	9,891,609
Automobiles and parts ... $		1,559,057		1,381,877
Copper, partially manufactured ... Cwt.	490,205	3,830,941	436,423	3,953,310
Nickel, unmanufactured ... $		3,640,716		3,628,738
Imports entered for consumption—Free goods		23,622,363		30,212,234
Imports entered for consumption—Dutiable goods		29,128,657		34,975,740
Total imports entered for consumption		52,751,020		65,187,974

—	Seven months ended October, 1935		Seven months ended October, 1936	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		478,063,930		596,770,822
Total Exports (Foreign Produce)		7,354,385		6,729,175
PRINCIPAL ITEMS OF EXPORTS—				
Wheat ... Bush.	100,560,328	84,478,782	154,360,100	138,716,451
Wheat flour ... Brls.	2,758,565	10,565,524	2,834,950	11,604,577
Fish ... Cwt.	1,674,483	13,713,573	1,741,642	13,861,266
Furs ... $		5,244,755		5,752,332
Meats ... Cwt.	910,300	13,107,636	1,258,094	18,317,605
Cheese ... Cwt.	440,286	5,030,637	567,883	7,849,188
Planks and boards ... M ft.	840,092	16,539,012	1,082,654	22,712,079
Wood pulp ... Cwt.	7,450,736	15,695,259	8,978,030	18,575,300
Newsprint ... Cwt.	30,313,600	51,663,116	35,709,949	61,960,708
Automobiles and parts ... $		15,521,787		11,388,386
Copper, partially manufactured ... Cwt.	2,506,107	18,376,695	2,513,683	21,741,623
Nickel, unmanufactured ... $		22,125,632		23,672,527
Imports entered for consumption—Free goods		152,362,683		170,884,701
Imports entered for consumption—Dutiable goods		180,960,398		210,300,879
Total imports entered for consumption		333,323,081		381,185,580

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The National Revenue Review

The Minister's Christmas Message

As an expression of my sincere wishes, one message is better than any other and that is the old Yuletide greeting, "A Merry Christmas and a Happy New Year." This greeting I extend to all the Officers of National Revenue, with whom my association during the past year has been such a pleasure and delight.

J. L. Ilsley.

December, 1936

Vol. X No. 3

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

New Year's Message from the Minister

TO the Officers of the Department of National Revenue throughout Canada:

The year 1936 has been one of improving conditions. We all hope and believe that this progress will continue during 1937.

The part played by yourselves in restoring prosperity is important.

Confidence in the five thousand five hundred officers engaged in the activities of this department is a part of confidence in the country, its institutions and its future.

Faith in our department contributes largely to faith in Canada.

Let us in 1937 do nothing to impair that faith or forfeit that confidence.

Let us rather continue to uphold the traditions of the department, you as officers, I as a Minister of the Crown.

And may your happiness in your work, and outside your work, be very great in this New Year, dawning as it does with such glorious promise.

J. L. Ilsley.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. X OTTAWA, DECEMBER, 1936 No. 3

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

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The Season's Compliments

THAT which Shakespeare referred to as " the inaudible and noiseless foot of Time " brings to us once more another Christmas. It is the season when we " play and make good cheer " and weave the holly round the Christmas hearth. We are constrained by the spirit of the season to think more of others, and to do what we can for them and not for ourselves. The joyous laughter of little children rings in many a home as they and we celebrate the greatest birthday in all the world. And, as has been the pleasant custom for the past ten years through the friendly medium of the Review, the chief Executives of the Department, Mr. Scully, Mr. Sim, Mr. Elliott, Mr. Blair, Mr. Nauman and Mr. Ide, extend to all in its service hearty good wishes for happiness and prosperity. The *Editor* again conveys to all of the National Revenue service his sincere good wishes for Christmas and the coming year. He was reading recently during a period of enforced leisure a volume of speeches by Theodore Roosevelt, and the following passage in an address made to the New York Chamber of Commerce in 1902 seems, in these later and more difficult times, to be appropriate:—

> The first requisite of a good citizen is that he shall be able and willing to pull his weight; that he shall not be a mere passenger, but shall do his share in the work that each generation of us finds ready to hand.

The Bulging Pack of Santa Claus

JOLLY old Santa Claus is keeping abreast of these modern times. This Christmas his bulging pack will contain many toys bearing the "made in Canada" mark, while others will come from the United States, Germany, Japan, and United Kingdom, Czechoslovakia and France. During the past fiscal year toy imports were valued at $1,022,974, while this country exported in the same period playthings and other fancy goods to the value of $190,143. The principal buyers of Canadian-made toys were the United Kingdom, British South Africa, Australia, New Zealand, Newfoundland, and the United States.

This year Santa will bring to good Canadian girls and boys a variety of mechanical toys such as steel construction outfits, automobiles, airplanes, submarines, electric cranes, organs, fire engines and streamlined trains, as well as an assortment of furniture, dolls and furry animals. The trend in toy styles this season includes a pedal-driven motorcycle with sidecar and a dashboard covered with dials. The small automobiles and trucks run so true to form that even the hum of the engine is reproduced, controlled by a key on the dashboard. Headlights may be dimmed or brightened. Even hand brakes, horn buttons and adjustable spotlights are provided for the convenience and safety of the youthful passenger. The quality of toys, also, is improving, so now they may be enjoyed not only during the Christmas season but throughout the year.

Miniature furniture, reproductions of almost everything grown-ups use, is perfect in every detail. One of the newest bits of furniture is a small organ, large enough, however, for a child to play, which gives forth real music. It operates like the large theatre organ, having foot pedals and several octaves of keys. Another favourite this season is the miniature desk. Some of these have roll tops and a fine array of pigeon-holes. Even the doll furniture is showing the latest modernistic trends. Doll double-decker beds, it appears, have come to stay, while doll carriages must now be equipped with self-steering gear which makes it easy to guide them through traffic and around corners. Juvenile bicycles this year are more streamlined, and standard equipment includes speedometer, balloon tires, spotlight, headlight, tail light, horn and luggage rack.

In the animal world of toys the Teddy Bear, though still popular, by no means sits alone; fluffy elephants, donkeys, Scotties, penguins and sheep, made from lama fur, abound. An up-to-date Teddy Bear is accompanied by Mamma Bear and several little bears. The rocking horse has competition in rocking ducks and rabbits.

One thing, however, remains unchanged throughout the years——the old sleigh and reindeer of the jolly old fellow are still in use, and Santa, it seems, is able to make the rounds in good time, all in the space of one night. And as the children laugh and play with their toys this Christmas there may come to many a father and mother the echo of a little voice long stilled, and the old craving for a fleeting touch of a vanished hand.

The Christmas Tree

AT the Christmas season the brilliantly lighted tree bearing in its branches or about its base the family gifts, is an evergrowing feature in Canadian homes. The children laugh and play about it, Father sits beneath it and tries, sometimes in vain, to run the electric train of Junior, after presiding at the distribution of presents in the cold air of Christmas morning (there is no difficulty in getting the children up on that particular day of the year), and the tree is the centre of family festivities.

Christmas trees from Canada are in growing demand, especially in the large cities of Eastern United States, New York City, alone, taking annually between 400 and 425 cars of from 1,500 to 2,000 trees. In 1935 shipments to the United States totalled 3,573,642 trees, valued at $364,135; in 1932 the figures were 1,920,443 trees, with a value of $175,089. This gain was made in the face of an increasing use of potted trees and artificial plants in lieu of Christmas trees. The trees, fir, spruce, cedar, hemlock, juniper and pine, which generally range from 6 to 10 feet in height, are cut principally in Nova Scotia, New Brunswick and Quebec. The spicy odour of the balsam fir, and its short, flat, lacquered leaves of dark green, which render it easy to decorate, make it particularly suitable as a Christmas tree.

Just where the Christmas tree idea originated is a question. It is generally believed to have come to us from the ancient Romans who decorated pine trees with images of Bacchus for the celebration of the festival of Saturnalia. This festival occurred in December, and was a time of unrestrained merrymaking. The Christmas tree was apparently introduced into Germany with the conquering legions of Drusus. Traditions gradually grew up around it, the outgrowth probably of many vague stories and customs from different countries. However, at the beginning of the seventeenth century the Christmas tree was a regular feature of the Christmas season. England accepted the custom at a much later date. In fact it did not become an accepted English institution until the time of the marriage of Queen Victoria to Prince Albert in 1840.

The Magic of Radio

ON November 3, Hon. J. L. Ilsley, Minister of National Revenue, speaking on the telephone from his office in Ottawa, took part in a luncheon held in Liverpool, England, in connection with the Imperial Fruit Show. Mr. Ilsley's remarks were sent across the ocean by radio. He was introduced to the gathering by the Lord Mayor of Liverpool and said:—

> It is very good of you to give me this opportunity of extending to you, and to those participating in the Imperial Fruit Show, friendly greetings and good wishes, a message which is made possible only by the magic of radio. To have this privilege of joining your activities is a high honour of which I am deeply conscious.
>
> I need hardly remind you, my Lord Mayor, that between Canada and the great seaport of Liverpool there are many ties of historic association. Those ties are particularly close between my native Province of Nova Scotia and your thriving port. The famous clipper ships of Nova Scotia in years gone by have passed up and down that stream of liquid history, the Mersey. To-day, stately liners and salt-caked freighters throng the Atlantic lanes between Canada and Liverpool.
>
> It may interest you, my Lord Mayor, and your assembled guests, to know that the Canadian export apple trade, now grown to such large proportions, had its humble beginnings in 1849 when a trial shipment was made from Halifax to Liverpool. In 1861, an experimental shipment was also made from the Annapolis Valley, Nova Scotia, to the British Isles. Since that time, the export of apples and, to a lesser extent, of other fruits has steadily and rapidly increased and fruit of the finest quality, not only from Nova Scotia, but from the warm interior valleys of British Columbia and from Ontario, is to be found in increasing quantities on the dinner tables of Great Britain. From the small beginnings of the first trial shipment from Halifax to Liverpool in 1849, this expanding export trade has grown and during the shipping season of 1935-36, Canada exported to the United Kingdom one and a half million barrels and two and a quarter million boxes of apples, or approximately 50 per cent of our entire crop.
>
> We fully appreciate the value of your market to us and we realize the desirability of giving you access to our market for your products to the greatest possible extent. In a world of tariff barriers, the friendly trade treatment extended by the different parts of the British Empire to one another stands out as a notable achievement in statesmanship, something to be cherished and fostered and developed. My hope is that the campaign now being launched for the extension of our trade in the Liverpool district and our participation in the Imperial Fruit Show may result in trade developments beneficial both to your country and to ours and indeed, to the whole family circle of British nations.

An Unusual Offence

A CONVICTION was obtained recently for an offence against the Special War Revenue Act of an unusual nature. The proprietor of a large commercial concern in an Ontario city was reported to have been removing, during the past few years, cancelled Excise stamps from cheques, and after erasing cancellation marks to have been re-using the stamps on new cheques, thereby evading payment of the stamp tax.

A search of the premises revealed a number of cancelled cheques with the Excise stamps removed, a quantity of Excise stamps of different denominations which apparently had been taken from used cheques and treated so as to remove cancellation marks, a book of blank cheques with Excise stamps attached, all of which stamps bore evidence of cancellation, and a large quantity of used cheques whose Excise stamps bore unmistakable signs of having been cancelled twice and also of having been reglued. The penalty imposed was a heavy fine, or three months imprisonment.

Review of Marking Regulations

(This article was prepared by P. L. Young, Chief Clerk of Correspondence at Headquarters.)

PRACTICALLY all countries which engage in foreign trade to any appreciable extent, particularly in manufactured products, have given much attention to the question of requiring an indication of the country of origin on imported goods, and some of these countries have extended the idea of an indication of the country of origin to products manufactured therein for home consumption.

As applied to imported goods, it is assumed that the purchaser is entitled to information as to the origin of the goods which he purchases, and this argument is advanced particularly by manufacturers whose products come into competition with similar imported articles. Viewed from this angle the marking regulations provide an additional protective measure to those already imposed by the Customs Tariff, without, however, increasing the cost of the article to any appreciable degree. This is particularly true at a time like the present when nearly all countries are exchanging their products, and those of any one country are liable to be found in the markets of many of the others.

For purposes of comparison, the marking regulations of the United States and Great Britain are interesting. The latter has a large list of imported goods which are required to be marked on importation, and many classes of goods manufactured in Great Britain are required to be marked whether intended for domestic or foreign trade. Generally the British regulations specify the type of marking which will be acceptable, oftentimes to the extent of specifying actual size of the lettering required. In the United States the regulations require the marking of all imported goods which are capable of being marked, and this marking in most cases is applicable to the container as well as to the article itself.

While marking requirements have been in force in these and other countries for many years, Canada did not give serious consideration to the establishment of legislation to enforce marking until 1921, when the Customs Tariff was amended by the addition of a section which followed closely the United States law, in that it required that all goods imported into this country, which were capable of being marked with an indication of the country of origin, should be so marked. This section remained on the statute books for approximately one year, during which time it became obvious that so far as Canada was concerned so comprehensive a regulation not only imposed severe restrictions on trade, but presented serious difficulties in satisfactory administration. As a result, this provision was replaced in September, 1922, by a section which is still in force, and which provides that goods of any description or class imported into Canada may be required to be marked with an indication of the country of origin by Order of the Governor in Council.

Since 1922 this regulation has been taken advantage of in respect of the following classes of goods:—

1. Printed or lithographed matter of all kinds. 2. Wooden or fibre lead pencils. 3. Building brick. 4. Rubber gloves. 5. Imitation totem poles and copies or replicas thereof. 6. Empty paper or paper board folding or set up boxes or cartons, and empty plain or corrugated fibre or fibre board boxes, for use as containers. 7. Paper bags. 8. Tooth brushes and tooth brush handles. 9. Toilet paper in rolls, or in interfold packages. 10. Razor blades (safety type). 11. Boots, shoes and slippers. 12. Paper envelopes. 13. Chinaware and porcelainware (not including sanitary or toiletware, decorated or undecorated), as follows: (i) Articles commonly used in connection with the serving of food or drink; (ii) Kitchenware and utensils; (iii) Heraldic and souvenir ware. 14. Laminated glass, sheet and plate glass in sheets or panes, and common or colourless window glass. 15. Tableware of semi-porcelain, white granite, ironstone, earthenware, stoneware, or pottery.

In actual administration the marking regulations may either be so severe as to be restrictive to the extent of hampering trade, or they may be so leniently enforced as to lose their effect. In giving consideration to the general practice, the Department is inclined to the view that, while the marking regulation possesses undoubted advantages, it should not be administered primarily as an additional tariff protective measure, nor so rigidly or strictly as to achieve the effect of prohibition of importation, in view of the fact that the definite object of the legislation is that of informing consumers of imported goods of the origin thereof.

Some recent changes which have been effected in these regulations may be cited to illustrate these points. Imported printed or lithographed matter is at present required to be marked. Hitherto articles which are produced by an embossing process only, could be marked with an embossed or die-stamped indication of the country of origin, but in view of the fact that blind embossing so often produces an illegible indication, the Department ruled some years ago that blind embossing would not be accepted on printed or lithographed matter, although it may be regarded as satisfactory on embossed paper products. This ruling, which prevented the acceptance of a blind embossed indication on printed or lithographed matter, has been cancelled as too restrictive, it being admitted that a legible blind embossed or die-stamped indication of the country of origin should be accepted on any class of printed or lithographed matter.

Decalcomania and dry transfers have been required to be marked so that the indication of the country of origin would be conveyed along with the transfer to the article to which it was intended to be applied (with certain exceptions, such as decorative transfers). This requirement also is regarded as unduly restrictive, since the spirit of the marking regulations is not to require more than an indication of the country of origin which will reach the consumer of the article. It has now been ruled that decalcomania transfers may be marked on the back or carrier portion thereof, or on each sheet or roll, and dry transfers on each sheet or roll, or on the package in which they are contained. Ceramic or enamel transfers remain among the list of articles which are not required to be marked.

Modern mechanical packaging systems are responsible for another change. In order that the Department's regulations may be kept in step with modern merchandising systems, it has been ruled that printed or lithographed paper doilies, serviettes, luncheon sets, towels, etc., may be marked on the wrappers, bands, envelopes or packages in quantities not exceeding 100 units, while hitherto each of these articles has been required to be marked. These commodities are now wrapped in cellophane and reach the customer unopened, so that he is just as well informed as to the origin of the package with the marking on the outside thereof, as he would be if each individual item contained therein were marked.

In 1926 building brick was added to the list of goods required to be marked. The administration of this item presented difficulties. Gummed labels would not be acceptable, as the marking in that case would not be as permanent as the nature of the goods would permit. If the marking were embossed on the top or bottom of the brick, there would be a technical violation of the law when the brick became imbedded in mortar in construction work, thereby contravening that provision of the law which states that the indication of the country of origin shall be "in a conspicuous position that shall not be covered or obscured by any subsequent attachment or arrangement of the goods." This Order in Council has now been cancelled, effective on and after the 1st January, 1937.

Effective on and after the 1st January, 1937, the following additional classes of goods will be required to be marked with an indication of the country of origin when imported into Canada:—

16. Fibreboard, strawboard, sheathing and insulation, manufactured wholly or in part of vegetable fibre. 17. Waxed paper in rolls or sheets, wrapped, banded, boxed or packaged, specially for household use. 18. Bicycle saddles.

Re West Indies Trade Agreement Act, 1926

BY Order in Council (P.C. 2715) passed on the 20th October, 1936, it is provided that goods the growth produce or manufacture of those British colonies which were parties to the Agreement set out in the Schedule to the West Indies Trade Agreement Act, 1926, shall enjoy, effective on and after the 15th November, 1936, on importation into Canada, tariff treatment not less favourable than that accorded to like goods the produce or manufacture of any foreign country.

This will apply to all goods covered by the Order in Council referred to imported or taken out of warehouse for consumption on and after the 15th November, 1936, and also to goods previously imported, for which no entry for consumption was made before that date.

Note—The provisions of the Order in Council are supplementary to, and do not affect in any manner the extension of the British Preferential Tariff to the colonies referred to, or the provisions of the West Indies Trade Agreement Act, 1926.

Re Trade Agreement with Germany

I. Pending the ratification of the provisional Trade Agreement between Canada and Germany, signed on the 22nd October, 1936, it is provided by Order in Council (P.C. 2933), passed on the 13th November, 1936, that Germany shall enjoy, in effect, as favourable treatment in Tariff matters by Canada as is granted any other foreign country.

II. (*a*) Accordingly, the natural and manufactured products of Germany are entitled to:—

1. The benefit of the Intermediate Tariff. 2. The special rates and discounts from the Intermediate Tariff provided in Schedule " C " of the Canada-France Trade Agreement, 1933, and protocols thereto. 3. The special rates in Schedule I to the United States Trade Agreement. 4. The special rates in Schedule " B " to the Canada-Poland Convention of Commerce.

(*b*) These concessions apply to all goods imported or taken out of warehouse for consumption on and after the 15th of November, 1936, and also to goods previously imported for which no entry for consumption was made before that date.

(*c*) To enjoy the foregoing concessions, under the terms of the Order in Council the natural or manufactured products of Germany must be conveyed without transhipment from a port of Germany, or from a port of a country enjoying the benefits of the British Preferential or Intermediate Tariff, into a sea, lake or river port of Canada.

Note.—Germany being granted, in effect, most favoured nation treatment in Tariff matters by Canada is entitled to the concessions granted under the Canada-United States Trade Agreement, which includes conveyance into a Customs port of Canada.

III. Memo. 602, Supplement No. 3, is hereby superseded.

An Income Tax Ruling

"IN the matter of the Income War Tax Act and Section 9B, subsection 7, *re* Companies resident in Canada for purposes of the said section;

Whereas the Income War Tax Act was amended by Section 9 of Chapter 41 of the Statutes of 1932-33, assented to on the 23rd May, 1933, which came into force on the 1st April, 1933, and whereas by subsection 7 thereof it was provided that ' for the purposes of this section the Minister shall have full power to determine the persons who are deemed to be residents of Canada, and in the case of a person who is resident abroad as well as in Canada, what interest and dividends are taxable hereunder ';

Now therefore be it known that all companies incorporated in Canada shall be deemed to be residents of Canada;

And be it further known that for the purposes of the said Section, any company incorporated outside of Canada but lawfully licensed to do business, and actually carrying on business in Canada shall likewise be deemed to be resident in Canada, and for all purposes of the 5 per cent tax referred to in the said Section 9B of the said Act shall be dealt with accordingly.

Ottawa, June 19, 1933. C. Fraser Elliott, Commissioner of Income Tax."

Departmental Rulings

SHELF Oilcloth with one pinked or scalloped edge is rated under Item 573. (This ruling applies only to shelf oilcloth and is not applicable to squares of table oilcloth with the edges pinked or scalloped).

Automatic Bottle Washing Machines, specially designed and fitted to wash soda water beverage bottles, at the present time are held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427. Motors—Item 445g.

One and a half inch Ram Type Universal Turret Lathe, per illustration, manufactured by Jones & Lamson Machine Co., Springfield, Vermont, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

" Heller " Circular Metal Sawing Machines, per illustration, equipped with gear box providing 3 cutting speeds and 3 different feeds, at the present time are held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

" Chlor-O-Feeder," per illustration, manufactured by the Proportioneers, Inc., Providence, R.I., a machine driven by a diaphragm impulse motor air or water operated, used for injecting chlorine into the water supply at a predetermined ratio, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427.

New De Luxe " Handee " Grinder, per illustration, a small self-contained portable machine for grinding, polishing, drilling, etc., manufactured by the Chicago Wheel and Manufacturing Co., Chicago, Ill., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427.

"Made in Canada" Rulings

THE following ruling, dated November 18, 1936, transferring goods from the category of " a class or kind not made in Canada " to that of " a class or kind made or produced in Canada " is issued in accordance with the Government's undertaking to give " adequate notice " to parties concerned, and is to be effective three weeks from the date hereof.

Sections of iron or steel, hot rolled, as hereunder described, are of a class or kind made in Canada.

Beams (Standard) 10 inches by 35 pounds per lineal foot, 10 inches by 30 pounds per lineal foot, 10 inches by 25·4 pounds per lineal foot.

Channels (Standard) 10 inches by 25 pounds per lineal foot, 10 inches by 20 pounds per lineal foot, 10 inches by 15·3 pounds per lineal foot.

NOTE: The following broad flange beams are considered to be competitive with the Standard beams above specified and are held to be of a class made in Canada.

Beams (broad flange) 10 inches by 29 pounds per lineal foot, 10 inches by 26 pounds per lineal foot, 10 inches by 23 pounds per lineal foot, 10 inches by 21 pounds per lineal foot.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of October, 1935, and October, 1936:—

October, 1936, spirits potable, $782,059; October, 1935, $680,525. October, 1936, spirits, non potable, $65,552; October, 1935, $87,907. October, 1936, validation fee, $117,129; October, 1935, $56,798. October, 1936, malt, $567,223; October, 1935, $527,805. October, 1936, beer, $23,489; October, 1935, $27,906. October, 1936, malt syrup, $12,944; October, 1935, $10,593. October, 1936, cigars, $39,196; October, 1935, $39,077. October, 1936, cigarettes, $2,205,730; October, 1935, $1,853,419, October, 1936, manufactured tobacco, $424,945; October, 1935, $403,419. October, 1936, licences, $205; October, 1935, $336. October, 1935, foreign leaf tobacco, $218,795. October, 1936, total, $4,238,478; October, 1935, $3,906,585.

Comparative statement of tobaccos, cigarettes, cigars and foreign leaf tobacco entered for consumption, in Canada, during the months of October, 1935, and October, 1936:—

October, 1936, tobacco, cut, 1,732,483 pounds; October, 1935, 1,586,753 pounds. October, 1936, tobacco, plug, 318,890 pounds; October, 1935, 356,978 pounds. October, 1936, snuff, 73,588 pounds; October, 1935, 73,172 pounds. October, 1936, cigarettes, number 551,362,788; October, 1935, 463,276,145. October, 1936, cigars, number 13,770,551; October, 1935, 13,276,725. October, 1936, foreign leaf tobacco, 593,212 pounds; October, 1935, 535,016 pounds.

Canada's Leading Markets

CANADA'S 23 leading markets in October were as follows with 1935 figures in brackets: United Kingdom $47,768,000 ($42,898,000), United States $44,583,000 ($32,213,000), Australia $3,059,000 ($2,476,000), Belgium $1,727,000 ($1,199,000), Italy $1,259,000 ($647,000), Japan $1,074,000 ($659,000), British South Africa $912,000 ($1,302,000), New Zealand $965,000 ($574,000), Newfoundland $872,000 ($763,000), Norway $864,000 ($331,000), France $797,000 ($598,000), Germany $744,000 ($448,000), Netherlands $489,000 ($1,052,000), Sweden $370,000 ($71,000), Brazil $358,000 ($333,000), Irish Free State $335,000 ($385,000), Jamaica $334,000 ($315,000), Denmark $302,000 ($165,000), Morocco $291,000 ($16,000), Cuba $286,000 ($188,000), Trinidad and Tobago $277,000 ($164,000), China $235,000 ($479,000), Mexico $205,000 ($171,000).

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of net Collections by Districts received during the eight months of the fiscal year November 1935 and November 1936. (Decrease marked *)

Districts	1935-36	1936-37	Increase or decrease	Districts	1935-36	1936-37	Increase or Decrease
	$ cts.	$ cts	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	320,683 81	578,849 30	258,165 49				
Halifax	1,021,401 14	1,174,127 51	152,726 37	Ft. William	172,859 42	236,684 60	63,825 18
Saint John	644,832 39	828,665 33	183,832 94	Winnipeg	1,792,661 46	2,044,655 91	251,994 45
Quebec	664,175 47	1,100,754 88	436,579 41	Regina	169,318 46	215.340 81	46,022 35
Montreal	20,656.875 95	23,502,685 92	2,845,809 97	Saskatoon	97,366 70	125,515 68	28,148 98
Ottawa	4,137,158 45	7,096,529 90	2,959,371 45	Calgary	924,797 68	1,065,819 46	141,021 78
Kingston	168,716 31	194,757 59	26.041 28	Edmonton	338,193 43	363,649 31	25,455 88
Belleville	380,833 43	424,635 34	43,801 91	Vancouver	4,722,524 65	5,907,705 91	1,185,181 26
Toronto	22,001,851 66	29.458,386 61	7,456,534 95	Yukon	16,595 91	22,249 47	5,653 56
Hamilton	4,907,770 62	5,389,509 37	481,738 75				
London	6,598,137 66	8.017,517 73	1,419,380 07	Total	69,736,754 60	87,748,040 63	18,011,286 03

HERE AND THERE

Prospects were that approaching 1,000,000 pounds of turkeys would be exported from Canada to the British Isles in 1936 for Christmas, chiefly from the three Prairie Provinces—Manitoba, Saskatchewan and Alberta. The first shipment of Canadian turkeys to the British market for the Christmas trade was made in 1932, when well over 1,000,000 pounds of chilled and frozen birds found ready buyers because of their recognized flavour and quality. All of the turkeys exported from the Dominion are graded, packed and inspected according to Dominion Government standards before shipment. Turkey raising has developed into quite a substantial industry in Canada in recent years. Of this year's export movement it is expected Manitoba will supply the largest percentage. The shipments for export go forward both chilled and frozen.

These notes have a seasonable interest just now when Santa Claus is uppermost in the minds of the boys and girls of Canada. When he first visited this continent many years ago he did not have his present-day appearance. He was known then only by the name of St. Nicholas, and was the personification of a kindly bishop of that name, the bishop of Mara in Lycia. The original St. Nicholas rode a white horse. He was the patron saint of Russia and also was the patron of the young, and on his special day, December 6, he used to make his rounds to reward the good children with gifts and rebuke the naughty with birch rods. When settlements were made in the new world St. Nicholas Day was faithfully observed, especially among the Dutch settlers in what was then known as New Amsterdam. The popular present-day conception of Santa Claus was evolved from St. Nicholas, and the day of gift giving transferred to December 25.

Early picturizations of Santa Claus showed him as a rather lean man, in the robes and mitre of a bishop and riding a white horse. Gradually he became more like Father Knickerbocker, short and heavy. Probably the first description of him approximating present-day conceptions, was one written in 1809 by Washington Irving who pictured him as a jolly, stout, old chap smoking a pipe, and driving eight speedy reindeer. When the Rev. Clement Moore, twelve years later, wrote his poem "'Twas the Night Before Christmas" he adhered strictly to Irving's conception of Santa Claus. However, the final touches revealing Santa as a twinkly-eyed, snowy-bearded old gentleman with the red, ermine-trimmed coat, half Father Knickerbocker and half Old King Cole, were given by the famous cartoonist, Thomas Nast, who originated the United States Tammany tiger, the Democratic mule and the G.O.P. elephant. As St. Nicholas or Santa Claus became more and more associated with Christmas the idea of gift-giving was also transferred from December 6 to December 25.

With countries, towns and cities changing their names at intervals, mapmakers are kept busy these days keeping up to date. The latest to change their names are the Dutch East Indies, now to be known as Netherlands India, and Dutch Guiana to be known as Surinam. The word *Dutch*, it appears, is to be dropped entirely. Manchuria has become Manchoukuo; Persia is known as Iran, and the kingdoms of Hejez and Nejd are now the Kingdom of Sandi Arabia. Less recently St. Petersburg became Leningrad, Christiania became Oslo, Peking became Peiping and Constantinople became Istanbul. Some changes have made spelling and pronunciation more difficult as when Changchun took the name of Ksinking, Para the name of Beyoglu and Lemberg the name of Lwow.

Of course name-changing is not new. The world, however, has become accustomed to calling Bytown by its present name of Ottawa, York by its name of Toronto, and Hochelaga or Mount Royal by its name of Montreal. Also people seldom slip these days into speaking of New York by its former name of Nieu Amsterdam, or in calling London by its former name of New Troy, or Paris by its old name of Lutetia, or Chicago by the name of Fort Dearborn.

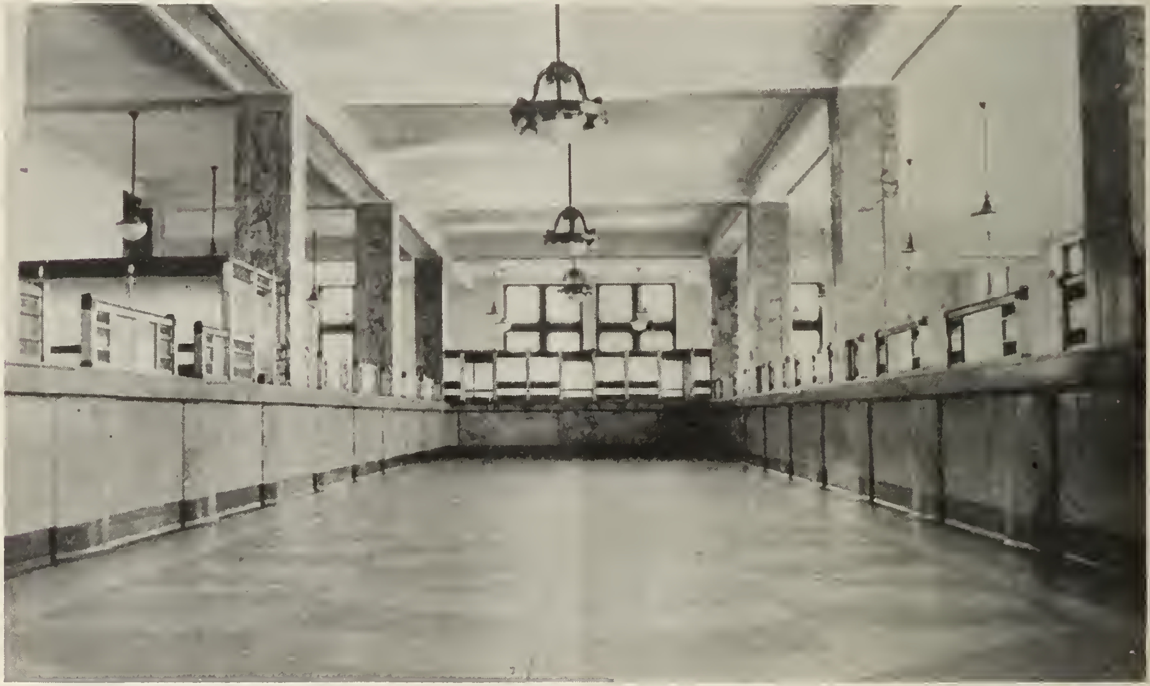
FINE NEW ACCOMMODATION AT HAMILTON

(The *Editor* is indebted to Mr. A. Ballentine, Collector of Customs and Excise, Hamilton, for this description of the new Dominion Public Building which houses the National Revenue staff at that port.)

In the construction of the new Dominion Public Building, the Government has not only acquired quarters well suited to the specific requirements of the various departments, but also has a building that is a noteworthy addition to the city's group of distinctive structures. The old post office structure, although considered a building of notable architecture when erected half a century ago, became inadequate, and a building was decided upon whereby all federal offices could be identified in one group in the Dominion Public Building.

The site is on the west side of John street, extending from King street on the north to Main street on the south, on a portion of which stood the old post office building, which was demolished to make room for the new structure.

Architecturally, the building shows modern influences and departs in a measure from the classical or period tendencies that have predominated in other building designs. One of the guiding principles in the design of the building was the planning of adequate space, and by careful study and comprehensive scheming, this was accomplished. The three street facades of the building are treated with classic simplicity, a sculptured frieze on John street elevation, and the Canadian coat of arms over the main entrance add to the ornamentation.



A view of the Customs Long Room which affords excellent facilities for the public.

The building is an entirely fireproof structure, with a structural steel frame, having a uniform facing of Queenston limestone on King, John and Main street facades. The three large entrances to the building are framed in bronze. The windows to the first and second floors are of bronze and those to the upper floors of hollow metal.

Space allotted for Customs and Excise in the new Dominion Public Building is as follows:—

1st floor:—Drawbacks Branch, Sales Tax Auditors, King's Warehouse. 2nd floor:—Examining Warehouse, Appraisers Division, Port Gauger. 3rd floor:—Collector's office, long room, current records. 4th floor:—Express and postal parcels branch, permanent records room, District Inspector's office.

The New federal building at Hamilton which will house the National Revenue staff.

The long room on the third floor is spacious and well equipped, with a large counter with bronze rail and cages, the front of which is faced with buff marble to match the columns in this spacious area. The floor is of terrazzo, carefully designed and laid out with brass strips and coloured terrazzo to form a modern colour scheme.

On the fifth floor are located the offices of the Income Tax division, while the sixth floor accommodates the Departments of Marine, Agriculture, Immigration, Colonization, Gas and Electric Inspectors, Relief, Pensions and National Health and R.C.M.P.

Red mastic tile flooring was used in the working spaces throughout the building, while in the offices, the floors are covered with brown linoleum. All corridors and stairs above ground floor are of coloured terrazzo, patterned with heavy brass dividing strips. The corridor and stair dados are of buff marble, trimmed with black.

In the erection of this building, all Canadian materials were used. The structural steel was designed to use Canadian steel, the cut stone facing, interior marble trimming and interior woodwork all being Canadian materials.

EXPORTS TO THE UNITED STATES

Domestic exports to the United States in October were valued at $44,582,810 compared with $32,213,033 a year ago, an increase of $12,369,777 or about 38 per cent. The export of commodities affected by the trade agreement was $20,029,164 compared with $15,827,671, a gain of $4,201,493 or about 26 per cent. During the ten months of 1936 the total export amounted to $320,455,806 compared with $286,574,890 in the same period last year, an increase of $33,880,916 or 11 per cent; while the export of commodities affected by the trade agreement was $173,775,953 compared with $136,760,753, a gain of $37,015,200 or 27 per cent.

The October export of leading commodities was as follows, with 1935 figures in brackets: Bran and shorts $542,624 ($197,638), maple sugar $36,638 ($23,599), alfalfa seed $32,370 (nil), clover alsike seed $70,951 (nil), turnips $131,846 ($73,039), whiskey $2,319,821 ($1,462.275), sea herring $44,606 ($49,791), fresh lobsters $97,696 ($48,325), canned lobsters $31,837 ($61,933), beaver skins $10,951 ($4,275), cheese $160,096 ($7,853), laths $117,540 ($103,135), logs $88,125 ($110,208), soft wood planks and boards $1,025,645 ($776,828), hard wood planks and boards $193,809 ($82,710), shingles $616,542 ($943,320), wood pulp $2,266,483 ($2,010,635), newsprint paper $7,707,622 ($6,395,770), nickel $250,833 ($185,876), crude artificial abrasives $469,638 ($287,461), asbestos $445,425 ($366,939), asbestos sand and waste $324,230 ($192,726), crude gypsum $85,310 ($42,044), acetic acid $160,567 ($196,506), cyanamid $186,530 ($125,219).

HANDLING THE AVALANCHE OF CHRISTMAS PARCELS

Preparations to Serve Public in Busy Holiday Season

AT this season of the year the Customs postal and express branches have to cope with an avalanche of Christmas and New Year gifts from other countries. The *Editor* has obtained from Collectors at some of the larger ports details of the preparations made to ensure prompt and efficient service to the public. To meet the requirements of the holiday season Customs staffs, as in former years, will work early and late so that no delays may arise.

Montreal Plans For Rush

The volume of business at the Customs postal branch, Montreal, since the beginning of the present fiscal year, has steadily increased both in the number of packages received and duties collected, and Arthur Laing, Collector, states that preparations to cope with an avalanche of parcels from all over the world have been completed. During the seven months period, April 1 to October 31, 1936, revenue from duties and taxes amounted to $501,247, and the number of packages examined totalled 169,167. In December, 1935, a total of 25,904 packages was received, and yielded $72,599.

As in former years, officers drawn from other branches of the port will be added to the present staff. Such measure is necessary to expedite the extra volume of work and to ensure a prompt and efficient service. At the wickets the number of men will be doubled and junior clerks and office boys will be employed in carrying parcels from the racks to the counters where Computing Clerks will devote all their time to the examination of packages. For the convenience of the public this branch will be open from 9 a.m. to 6 p.m. every business day from December 15 to 31.

The superintendent of the express branch also expects a very heavy Christmas and New Year season, in view of the steady increase of business transacted between the dates April 1 and October 31, when collections amounted to $1,090,386, and packages delivered numbered 83,276. In December, 1935, a total of 11,001 packages was handled and $146,744 was collected, while in November this year the number of packages delivered totalled 12,459, and revenue collected $167,616.

The staff is ready to co-operate to the fullest in order to give the public the usual prompt and courteous service. Post Office officials as well as the management and employees of the express companies are prepared as usual to render every assistance.

Toronto Preparations

Preparations for the prompt handling of Christmas and New Year mail at both the postal and express branches, Toronto, are complete. S. G. Taylor, Superintendent of the Customs postal branch, states that it is expected that the Christmas mails of 1936 will exceed any previous year. To expedite matters the British mails arriving between December 13 and 31 will be sorted on the ground floor at Postal Terminal A in a room assigned for the purpose. A special Customs staff will take charge of each mail and will remain on duty until it is sorted and recorded. The sortation of the British mails on the ground floor will eliminate their shipment to and from the fourth floor, thus economizing on time, speeding the delivery of free parcels, and accelerating the transportation of dutiable packages to the postal branch.

No regular leave of absence will be granted during the period from December 15 to 30 inclusive. The staff in this division will be augmented by clerks from the various branches of the port. Also, headquarters has been requested to provide four seasonal truckmen, an additional accounting machine, and a cash register, for the Christmas period. Experienced officers will be drawn from the regular staff and placed in the sortation department at Postal Terminal A upon the arrival of all large United States mails in order to expedite the delivery of parcels to this branch in the usual way.

P. J. Barnett, Superintendent of the express branch, states that his staff will be increased according to requirements by drawing on the staffs of the freight section, Record Room and Long Room, where business at this season is not so heavy. Assurance of co-operation has been given by the management of the Canadian National Express and the Canadian Pacific Express.

ALL READY AT WINNIPEG

The Customs postal branch, Winnipeg, under the supervision of Walter Jordan, will be open to the public until 6 p.m. each day from December 15, 1936, to January 2, 1937, inclusive. In co-operation with the post office authorities, officers engaged in the sortation of mail will report for duty at 7 a.m. during the rush period. Upon arrival of trains conveying British and foreign Christmas mail, officers of the branch will be on hand at postal station A, C.P.R. station, to release non-dutiable parcels for delivery direct to the addressees in the western provinces. Dutiable parcels are dispatched to their respective ports for collection of revenue payable thereon. Parcels consigned to persons residing in Winnipeg and points under the survey of this port are sorted at the general post office. Contents of parcels addressed to country residents are appraised, and importers are advised by advice card as to the amount of duty and tax payable.

During the Christmas and New Year season of 1935-36 revenue collected totalled $13,420, parcels received 11,214.

Despite the heavy rush during the winter holiday season, a fine spirit of co-operation is manifest by all members of the staff.

Preparations at the express branch, under the supervision of S. Carberry, are the same as those which proved so satisfactory last year in handling Christmas parcels from Great Britain and foreign countries. The express companies co-operate with this branch by notifying the consignees by the usual advice notice, and if they can be reached by telephone that method is also used in addition to the usual notice. Whenever necessary the express companies put on additional truck service during this season.

As there are many packages of fruit, fresh and dried, quantities of dressed poultry, Christmas puddings and other articles of a perishable nature, as well as toys and small gifts of various kinds which are obviously casual donations, the necessary forms are prepared in advance, and thus valuable time is saved during the rush season. These arrangements have always enabled this branch to handle the Christmas business efficiently.

During the last Christmas and New Year season, including the entire month of December, 1935, packages handled at this branch numbered 3,040, entries 599, while duty collected amounted to $20,692.

A. M. Kennedy is Collector at Winnipeg.

PREPARATIONS AT VANCOUVER

The volume of business transacted at the busy postal branch, Vancouver, throughout this year shows substantial gains each month over the corresponding months of 1935, both in the number of packages handled and duties collected. N. J. DeGraves, Collector, has made preparations for the prompt and efficient handling of heavy Christmas and New Year mails in both the postal and express branches. Every available wicket in the postal branch will be manned, and the regular staff of 22 will be augmented by officers drawn from other branches of the port, in order that the Computing clerks at the various wickets may be enabled to devote their entire time to the examination of parcels and the preparation of entries. Junior clerks will be detailed to bring the parcels from the bins to the public counters. In the main corridor of this branch a uniformed officer will be detailed to direct the public to the various wickets, and thus avoid unnecessary congestion.

In previous years, due to the heavy incoming mail at Christmas time, the postal station in the C.P.R. depot has been used, but this year, with the completion of the new post office building which adjoins the Customs House, the sortation of dutiable from non-dutiable packages will take place there. This will afford much better facilities for this work, as there will be ample room and excellent light.

During the Christmas and New Year season of 1935-36 the postal branch handled 10,252 packages, of which number 2,778 packages were British, 6,896 foreign and 578 registered. Duty and taxes collected amounted to $9,946.

Business handled at the Customs express branch, also, shows a steady increase throughout the year compared with 1935. While this branch is not affected to the same extent as the postal branch by the Christmas and New Year rush, business is expected to increase substantially. It will, however, be dealt with promptly by the existing staff during regular office hours.

During the last Christmas and New Year season the express branch collected $16,443 in duty and taxes, and handled 2,556 shipments.

AT VICTORIA

Preparations for handling a heavy Christmas business at the port of Victoria, B.C., through the postal and express branches, were completed early, G. A. Yardley, Collector, informs the REVIEW, Both branches are under the supervision of A. McCallum, Senior Clerk. The office hours for the period from December 15 to January 3 will be from 9 a.m. to 6 p.m., including Saturdays.

Owing to the majority of the mails arriving at this port in the late afternoon, it will be necessary for a number of the staff to report for duty in the evenings, when they will work until all parcels have been examined and the dutiable parcels moved to the postal branch of the Customs for immediate delivery over the counter the following morning.

Arrangements have been made with the Post Office for the Customs sortation table to be placed by a trap-door in the floor, so that all parcels found to be casual donations or not dutiable may be stamped and dropped through the trap-door for immediate delivery to the addressees. Six officers and a typist are employed in the postal branch and one officer in the express branch. If the present staffs are unable to handle the Christmas rush, officers will be transferred from other branches of the port.

During last Christmas and New Year season duty amounting to $2,906 was collected on 1,620 parcels received at the postal branch, while at the express branch collections totalled $1,202. During this period approximately 6,000 non-dutiable Christmas parcels were handled by these staffs, in addition to the number already referred to on which duty was collected.

AT HALIFAX

Preparations have been made at the port of Halifax for handling heavy foreign mails during the Christmas holiday season this year. The regular staff of both the postal and express branches will be increased sufficiently from other departments to handle all business promptly and efficiently.

Business transacted at the postal and express branches during December, 1935, according to figures furnished the REVIEW by R. H. Pope, Collector, was as follows: postal branch—collections $2,086, dutiable parcels delivered 1,709, entries 136: express branch —collections $2,993, parcels delivered 800, entries 130.

AT SAINT JOHN

The staff of the Customs postal branch, Saint John, N.B., which during the year comprises one senior clerk, three postal computing clerks, one cashier and two clerks, is increased for the duration of the Christmas rush. During Christmas week this branch stays open until 9 p.m. each night as a convenience to the public, and as a majority of parcels received have to be appraised and a notice sent for each one the volume of work is heavy.

During the last Christmas season, between December 15 and January 3, this branch recorded 790 packages for duty, with 43 entries, and collected a revenue of $974.

The express branch handles the heavier parcels which cannot be sent by mail, and although the number of parcels is not as great as that handled in the postal branch nevertheless the staff of one senior clerk, one express computing clerk, one cashier and one clerk, is kept busy during this period. In the last Christmas and New Year's season, between December 15 and January 3, the express branch handled a total of 269 packages, with 40 entries, and collected a revenue of $2,049.

A. L. Hoyt is Collector at Saint John.

AT WINDSOR

A. H. Dalziel, Collector, states that Christmas parcels for individuals begin to arrive at the port of Windsor, Ontario, about December 1, especially from foreign countries, while merchandise for stores for the Christmas season usually comes in around November 1. An additional officer was detailed beginning December 1 to assist the regular staff of three in the postal branch, and the one officer in the express branch. After December 10 both branches have kept open until 6 p.m.

Collections received at the postal branch during the last Christmas and New Year season, December 1, 1935, to January 15, 1936, totalled $1,395, parcels received 1,008. At the express branch collections totalled $1,181 and packages received 670. These totals do not include entries passed in the long room for larger amounts.

During the past few years parcels containing Christmas gifts have not usually been of any great value. All gifts on which duty does not exceed one dollar are stamped by the Customs officer stationed in the post office, and released for delivery.

The outport of Walkerville, Ontario, requires one or two extra officers each year during the Christmas rush. Between the dates December 15 and 31, office hours are from 8 a.m. to 6 p.m. During the last two weeks of December, 1935, collections at the postal branch amounted to $510. Packages received totalled 2,185, entries passed 90. Collections at the express branch amounted to $2,382. Packages received numbered 343, entries passed 165.

AT HAMILTON

The Christmas and New Year rush at the postal and express branches, Hamilton, Ontario, this year will be handled under greatly improved conditions in the Customs and Excise offices of the new Dominion Public Building, A. Ballentine, Collector, states. Necessary additional help will, as formerly, be provided, clerks being transferred temporarily from other branches which are not so busy at this season. The postal branch will be open to the public from 9 a.m. to 6 p.m. each business day, except Saturdays, from December 15 to 31. On Saturdays the hours will be from 9 a.m. to 5 p.m.

During the past few months business at the Customs postal branch has increased steadily, and it is expected that this Christmas season business will be the heaviest in years.

Business transacted at the Customs and express branches during last Christmas and New Year season was as follows: postal branch—revenue collected $10,143, parcels handled 3,640; express branch—revenue collected $15,233, packages handled 2,452.

PLANS AT QUEBEC

The postal parcel branch at the port of Quebec handles mail for the North Shore of the St. Lawrence river, a territory extending as far as Newfoundland and Labrador, a distance at some points of 945 miles from Quebec. In summer the mail is carried by the coastal vessels touching at North Shore points, but in winter when navigation is closed the mail has to be transported by aeroplanes to designated points where it is transferred to dog teams to be carried to its final destination.

During the Christmas and New Year season this year, to expedite the delivery of European mail, a special wicket will be placed at the disposal of the public. The staff at the postal branch consists of one Senior Customs Postal Clerk and five other officers. During the Christmas rush three additional officers are on duty at this branch. Collections at the postal branch between the dates December 15, 1935, and January 3, 1936, amounted to $1,779. Packages numbered 1,250, entries taken 137.

The staff of the express branch, Quebec, consists of one Senior Customs Express Clerk and three other officers, while during the Christmas rush one or two additional officers are on duty. During the holiday season many packages of clothing and foodstuffs are sent by friends in the United States to poor families living in remote parts of this province. The goods are examined, the proper forms prepared and the consignees advised. After the documents are signed the goods are delivered as charitable donations. The express companies make two deliveries daily to and from this branch, and when conditions require it a third delivery is willingly made. Business transacted at the express branch in December, 1935, was as follows: collections $3,292, packages received 781, entries taken 105.

J. S. deBilly is Collector at Quebec.

NEWS AND COMMENT

Montreal: The new Montreal Customs House was officially opened on November 21 by Hon. J. L. Ilsley, Minister of National Revenue. The Minister was accompanied by the three Commissioners and a number of the chief officials of the Department, in addition to a distinguished company of prominent citizens of Montreal. The new building, a full description of which was given in a recent number of the Review, was thoroughly inspected by the Minister, with Hon. Fernand Rinfret, Secretary of State, Mr. Arthur Laing, Collector at the port of Montreal, and Mr. A. H. Rowland, Inspector of Income Tax.

In the evening a banquet was held at the Mount Royal Hotel under the auspices of the Montreal branch of the Customs and Excise Officers' Association. A distinguished gathering of upwards of five hundred people attended this function, which was of a very successful nature. Mr. Laing, Honorary President of the Montreal branch, presided, and addresses were made by Hon. Mr. Ilsley, Mr. McKenna, pro-Mayor of Montreal, Mr. S. J. Hungerford, President of the Canadian National Railways, Hon. Fernand Rinfret, Mr. D. C. Coleman, vice-president of the Canadian Pacific Railways, and Hon. P. F. Casgrain, Speaker of the House of Commons. A feature of the evening was the presence of three former Collectors of the port of Montreal, viz., R. S. White, M.P., 1896-1917; W. S. Weldon, now Alderman of the city, 1918-1926; A. Magnan, 1927-1932. Also present were two officials who had served for some length of time as Acting Collector at Montreal, in the persons of Mr. E. D. Lennie, Chief Inspector of Customs and Excise, and Mr. J. A. Bertram, Collector at Toronto. The dinner, which was of a very enjoyable nature, was well conducted, and its success reflects credit on the organization and the committee of the local branch of the Customs and Excise Officers' Association. During the evening several vocal choruses were rendered by the Customs House choir under the direction of Harold Roche.

Winnipeg: A. C. Lariviere, Head Clerk, Excise Division, retired on superannuation November 11, 1936, after 43 years service. Mr. Lariviere was born in Montreal, moving west to Winnipeg with his father, Senator A. C. Lariviere, in 1872. He entered the Customs service at Winnipeg in 1893.

A. M. Kennedy Collector, paid fitting tribute to the retiring officer's long and efficient service, and presented him with a cellaret on behalf of the assembled Customs-Excise staffs.

Edmundston, N.B.: Automobile tourist travel through the outport of Edmundston shows substantial gains this fiscal year up to September 30, over the same months last year, as the following totals covering the respective periods show: sixty-day touring permits issued 6,010 (5,547), increase 463; permits issued Canadian cars outward for touring purposes 1,293 (531), increase 762; United States cars entered for periods up to 48 hours 15,205 (13,587), increase 1,618; total vehicular traffic 167,220 (145,315), increase 21,905.

Edmundston is in the northern part of the province and eighty per cent of the tourist traffic entering here is bound for the province of Quebec and points west.

Guelph, Ont.: Customs-Excise revenue collected at the port of Guelph in October, 1936, was the highest for any one month in the history of the port, amounting to $146,807. This compares with $103,078 collected in October last year, a difference of $43,729. The largest collections prior to this were taken in June, 1934, amounting to $128,959. Collections in detail for October this year were as follows: import duty $17,600, import sales tax $1,534, import Excise tax $3,584, domestic Excise tax $110,367, Excise duty $13,390, sundry collections $332.

Montreal: Business handled at both the express and postal branches, Montreal, during the month of October this year was heavier at most points than for October, 1935. Collections at the postal branch amounted to $94,325, an increase of $7,897, while parcels received numbered 27,033, an increase of

1,861; parcels cleared 26,540, increase 1,896; entries passed 2,076, increase 92. At the express branch $168,014 was collected during October this year, a decrease of $1,736. Packages delivered totalled 12,549, an increase of 228, while entries numbered 2,424, an increase of 330.

International air traffic handled at the Customs Air Harbour, St. Hubert, Quebec, during the month of October, 1936, was as follows:—

Aeroplanes inward 42 (47), outward 40 (44); passengers inward 101 (99), outward 113 (131); pieces of baggage inward 142 (142), outward 152 (201); bags of mail inward 387, weight 6,368 pounds (416, weight 7,190 pounds), outward 172, weight 2,474 pounds (228, weight 3,374 pounds); express parcels inward 16 (3), outward 9 (6); value of importations $13,836 ($47); tourist permits issued 1 (1); flights cancelled owing to weather conditions inward 5 (1), outward 7 (nil).

Toronto: Revenue collected at the Customs express branch, Toronto, during the month of October, 1936, amounted to $256,778, exceeding collections for October last year by $27,544. Packages received numbered 20,452, an increase of 2,873; entries 3,950, increase 439. Collections at the postal branch totalled $85,950, a drop of $4,652. Packages received numbered 33,990, increase 2,580; packages delivered 29,916, increase 1,695; entries 2,740, decrease 10.

Forty-nine aeroplanes, inward and outward, reported at the Leaside Customs Air Harbour during October. Of this number 40 were United States planes and 9 were Canadian. Passengers carried numbered 65. This compares with 20 planes handled in October last year, carrying in all 37 passengers.

Niagara Falls: International automobile traffic through the port of Niagara Falls, via the Falls View, Lower Arch and Queenston bridges, during the month of October, 1936, reached a total of 157,968 cars, exceeding figures for October last year by 18,436. United States cars inward and outward numbered 102,429, an increase of 11,558, while Canadian cars inward and outward numbered 55,539, an increase of 6,878, and other vehicles 6,197, an increase of 849. The total number of passengers carried was 650,230. This compares with 591,186 passengers carried in October, 1935, a difference of 59,044.

Automobiles entered under 60-day touring permits in October totalled 8,952 as against 7,666 entered in the same month last year, a gain of 1,286. Cars entered under traveller's vehicle permits numbered 344, an increase of 149; cars entered for periods of 48 hours or less 42,400, an increase of 4,477. Canadian cars reported outward for touring purposes numbered 8,389. This compares with 6,038 Canadian cars reported in October last year, showing an increase of 2,351.

Halifax: Shipping returns at the port of Halifax for the month of October, 1936, show a total of 596 vessels arriving and departing, net registered tonnage inward 257,764, outward 261,264. This compares with 589 vessels, net registered tonnage, inward 229,988, outward 228,998 entered and cleared during October, 1935. Vessels engaged in the trans-oceanic service, arriving and departing, numbered 133 compared with 134, and in the coastwise trade 463 compared with 455. Cargo tonnage handled amounted to 148,514 tons inward and 63,844 tons outward, as against 132,980 tons inward and 59,825 tons outward handled in October last year. Passengers landed and embarked totalled 821 compared with 540.

Totals covering the ten months' period, January 1 to October 31, 1936, with last year's figures in brackets, were as follows:—

Vessels arriving and departing 4,838 (4,780); cargo tonnage inward 968,426 (986,863), outward 720,953 (827,056); passengers landed and embarked 15,500 (19,267).

EXPORT OF MEATS

The export of meats in October made an impressive gain over those of the same month last year, increasing to $3,051,809 from $1,689,777. This increase was due to heavier importations by the United Kingdom chiefly, rising from $1,510,946 to $2,706,633. The total to the United States was also higher, amounting to $201,801 against $82,685. Bacon and hams was largely responsible for the increase in the total, going chiefly to the United Kingdom.

JUST AMONG OURSELVES

NOVEMBER-DECEMBER

ADDITIONS

NOVA SCOTIA

HALIFAX: J. F. Renner, Customs Excise Examiner.

QUEBEC

MONTREAL: J. M. G. Couillard, Office Boy.

QUEBEC (Levis): L. T. Beaulieu, Customs Excise Examiner.

ONTARIO

TORONTO: L. A. Buckland, Clerk, Grade 1; R. Jones, Clerk, Grade 1; W. A. Marshall, Clerk, Grade 1.

SASKATCHEWAN

REGINA (Northgate): R. L. Dennis, Customs Excise Examiner, Grade 1.

ADMINISTRATIVE

A. C. Grant, Clerk, Grade 4; C. H. Sands, Clerk, Grade 1.

AUDIT

MONTREAL: E. A. Daigneau, Excise Tax Auditor (Bilingual); Charles Viens, Excise Tax Auditor (Bilingual).

INVESTIGATION—DRAWBACKS

VANCOUVER: E. E. Holden, Typist, Grade 1.

DEDUCTIONS

NOVA SCOTIA

WINDSOR (Walton): Annie Woolaver, Customs Excise Enforcement Officer. (Retired).

NEW BRUNSWICK

SAINT JOHN: J. A. Donovan, Senior Customs Excise Examiner (Retired); J. L. Mullaly, Senior Customs Excise Examiner (Retired).

QUEBEC

MONTREAL: J. A. Hurteau, Principal Clerk (Retired); P. J. Martin, Customs Appraiser (Divisional) (Retired); James Savage, Customs Excise Cashier. Grade 8 (Retired).

QUEBEC (Levis): J. P. Pelletier, Customs Excise Examiner (Services terminated).

THREE RIVERS (St. Boniface): Ernest Boucher, Customs Excise Enforcement Officer (Retired).

ONTARIO

BROCKVILLE: William Miller, Cashier and Computing Clerk (Retired).

FORT FRANCES (Rainy River): J. G. Caldwell, Customs Excise Examiner, Grade 1 (Resigned).

SASKATCHEWAN

REGINA (Northgate): Christoper Cochlan, Customs Excise Examiner Grade 1 (Services terminated).

ALBERTA

EDMONTON: John Rea, Assistant Customs Appraiser (Retired).

BRITISH COLUMBIA

NEW WESTMINSTER (Aldergrove): J. B. Sloan, Customs Excise Examiner (Services terminated)

ADMINISTRATIVE

John McFadden, Chief Customs Excise Checking Clerk (Retired).

AUDIT

MONTREAL: E. A. Edson, Assistant Special Excise Tax Auditor (Retired).

INSPECTION

HALIFAX: R. L. MacLatchy, Inspector of Customs and Excise (Retired).

PROMOTIONS

NOVA SCOTIA

CANSO: C. A. Boyd, from Customs Excise Examiner, Limited Service, to Collector of Customs and Excise, Limited Service, and Registrar of Shipping.

NEW BRUNSWICK

MONCTON: S. B. Murray, from Customs Excise Clerk to Cashier and Computing Clerk.

ST. STEPHEN: F. T. Dorey, from Customs Excise Clerk to Senior Customs Excise Examiner; L. H. Webber, from Customs Excise Clerk to Cashier and computing Clerk.

ONTARIO

SAULT STE. MARIE: M. E. F. Sheridan, from Customs Excise Examiner to Cashier and Computing Clerk.

Toronto (Newmarket): M. A. W. Boag, from Customs Excise Examiner, Grade 1, to Sub-Collector of Customs and Excise, Grade 1.

Windsor: M. L. Allen, from Computing Clerk to Assistant Customs Appraiser.

British Columbia

Vancouver: J. E. Coates, from Customs Guard to Customs Excise Examiner; G. R. Northey, from Customs Express and Postal Cashier to Computing Clerk; Thorvald Rustad, from Stenographer, Grade 2, to Customs Excise Clerk; J. W. Smedley, from Senior Customs Guard to Customs Excise Clerk; C. D. Watt, from Customs Guard to Customs Excise Examiner; S. J. Woodman, from Computing Clerk to Customs Excise Cashier, Grade 7.

Administrative

G. A. Davidson, from Clerk, Grade 3, to Clerk, Grade 4; G. D. Paterson, from Office Boy to Packer and Helper; R. L. Sparham, from Clerk, Grade 2, to Clerk, Grade 3.

PROMOTION AND TRANSFER

Prince Edward Island

R. S. MacKenzie, from Sub-Collector of Customs and Excise, Limited Service, Summerside (Port Borden), to Customs Excise Clerk, Summerside.

TRANSFERS

Quebec

J. A. F. Morin, from Customs Excise Enforcement Officer, Quebec (Armstrong), to Customs Excise Enforcement Officer, Lake Megantic (Woburn).

A. J. Maheu, from Customs Excise Enforcement Officer, Lake Megantic (Woburn), to Sub-Collector of Customs and Excise, Limited Service, Quebec (Armstrong).

Ontario

C. A. Raiche, from Sub-Collector of Customs and Excise, Grade 1, North Bay (Sturgeon Falls), to Customs Excise Examiner, North Bay (Cobalt).

V. J. Butler, from Customs Excise Examiner, Cobourg, to Customs Excise Clerk (Relieving), Ottawa.

Saskatchewan

Albert Nelson, from Customs Excise Enforcement Officer, Regina (Elmore), to Customs Truckman, Regina.

J. D. Burton, from Customs Truckman, Regina, to Customs Excise Enforcement Officer, Regina (Elmore).

British Columbia

D. M. Seaby, from Customs Excise Examiner, Regina, to Customs Excise Examiner, New Westminster.

EXPORT CLEARANCES OF WHEAT

Overseas export clearances of wheat during the week ending November 13 amounted to 4,737,994 bushels compared with 3,631,210 a year ago. Imports of Canadian wheat into the United States for consumption and milling in bond for re-export amounted to 740,000 bushels, none being imported last year. Overseas clearances by ports, with 1935 figures in brackets: Montreal 2,033,572 (1,395,647) bushels, Vancouver-New Westminster 850,908 (751,707), Sorel 738,967 (nil), Three Rivers 624,800 (nil), Prince Rupert 308,747 (nil), United States ports 181,000 (751,000), Quebec nil (732,856).

Clearances from August 1 to November 13 amounted to 57,983,978 bushels as against 39,645,184 in the same period last year; imports into the United States were 20,144,876 bushels and 16,892,433, respectively. By ports: Montreal 21,615,841 (18,390,562) bushels, Vancouver-New Westminster 11,159,914 (8,713,613), Sorel 9,263,699 (3,113,781), United States ports 7,183,355 (6,199,000), Churchill 4,293,501 (2,407,000), Three Rivers 2,423,307 (nil), Quebec 1,074,171 (821,228), Fort William and Port Arthur 407,576 (nil), Prince Rupert 562,614 (nil).

WOOL PRODUCTION

Wool production in Canada during 1935 amounted to 19,371,000 pounds from 3,401,695 sheep compared with 19,544,000 pounds from 3,423,951 sheep in 1934. The average price per pound of wool in 1935 was twelve cents compared with ten cents in the preceding year, and while the number of sheep and the quantity of wool produced showed a decline, the value of the 1935 clip, due to the better average price per pound, was $2,232,000 compared with $1,899,000.

Production of pears in Canada is confined chiefly to Ontario and British Columbia, and these two provinces produce most of the peaches and cherries. Ontario accounts for practically all the grapes, while Quebec, British Columbia, and Ontario together grow most of the strawberries and raspberries.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF NOVEMBER 1935 AND 1936

——	1935	1936	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	8,059,281 02	8,285,129 14		
Less Refunds and Drawbacks	678,789 57	608,626 33		
Net	7,380,491 45	7,676,502 81	296,011 36	....
EXCISE TAXES	11,416,989 52	14,957,992 79		
Less Refunds and Drawbacks	246,449 55	284,664 88		
Net	11,170,539 97	14,673,327 91	3,502,787 94	....
EXCISE DUTIES	4,206,355 42	4,286,054 42		
Less Refunds and Drawbacks	35,099 10	125,180 63		
Net	4,171,256 32	4,160,873 79	....	10,382 53
SUNDRY COLLECTIONS	55,299 91	43,121 95		
Less Refunds	0 90	13 20		
Net	55,299 01	43,108 75	....	12,190 26
Net Totals	22,777,586 75	26,553,813 26	3,798,799 30	22,572 79
Net Increase	....	....	3,776,226 51	....

TOTALS FOR EIGHT MONTHS

	1935-36	1936-37	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	57,120,058 36	60,427,004 14		
Less Refunds and Drawbacks	6,024,007 67	6,046,949 18		
Net	51,096,050 69	54,380,054 96	3,284,004 27	....
EXCISE TAXES	75,233,164 45	96,690,072 66		
Less Refunds and Drawbacks	2,118,331 08	2,100,690 30		
Net	73,114,833 37	94,589,382 36	21,474,548 99	....
EXCISE DUTIES	31,613,433 47	32,303,815 27		
Less Refunds and Drawbacks	378,136 66	458,675 41		
Net	31,235,296 81	31,845,139 86	609,843 05	....
SUNDRY COLLECTIONS	465,833 97	466,698 58		
Less Refunds	5,925 77	454 44		
Net	459,908 20	466,244 14	6,335 94	....
Net Totals	155,906,089 07	181,280,821 32	25,374,732 25	....
Net Increase	....	....	25,374,732 25	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF NOVEMBER 1935 AND NOVEMBER 1936

——	November 1935	November 1936	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	3,777,203 04	3,675,441 74	....	101,761 30

TOTAL FOR EIGHT MONTHS

——	1935-36	1936-37	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	69,736,754 60	87,748,040 63	18,011,286 03	....

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF NOVEMBER, AND THE EIGHT MONTHS ENDED NOVEMBER, 1935 AND 1936

—	November, 1935		November, 1936	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce		94,483,554		120,971,384
Total Exports (Foreign Produce)		1,201,732		1,894,736
PRINCIPAL ITEMS OF EXPORTS—				
Wheat . . . Bush.	26,575,296	21,742,851	33,308,840	36,620,971
Wheat flour . . . Brls.	525,368	2,217,926	408,650	1,939,289
Fish . . . Cwt.	537,022	3,372,062	475,119	2,811,087
Furs . . . $		343,814		529,936
Meats . . . Cwt.	181,312	2,423,639	247,055	3,195,869
Cheese . . . Cwt.	86,540	989,343	151,402	2,094,214
Planks and boards . . . M ft.	121,444	2,660,154	191,447	3,868,478
Wood pulp . . . Cwt.	1,338,336	2,650,697	1,303,899	2,735,750
Newsprint . . . Cwt.	4,880,747	8,230,189	5,916,653	10,340,246
Automobiles and parts . . . $		1,793,088		1,988,026
Copper, partially manufactured . . . Cwt.	271,939	2,223,197	378,076	3,478,409
Nickel, unmanufactured . . . $		3,958,800		3,913,445
Imports entered for consumption—Free goods		26,398,688		32,899.268
Imports entered for consumption—Dutiable goods		29,559,345		33,273,484
Total imports entered for consumption		55,958,033		66,172,752

—	Eight months ended November, 1935		Eight months ended November, 1936	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		572,547,484		717,747,405
Total Exports (Foreign Produce)		8,556,117		8,623,911
PRINCIPAL ITEMS OF EXPORTS—				
Wheat . . . Bush.	127,135,624	106,221,633	187,668,940	175,337,422
Wheat flour . . . Brls.	3,283,933	12,783,450	3,243,600	13,543,866
Fish . . . Cwt.	2,211,505	17,085,635	2,216,761	16,672,353
Furs . . . $		5,588,569		6,282,268
Meats . . . Cwt.	1,091,612	15,531,275	1,505,149	21,513,474
Cheese . . . Cwt.	526,826	6,019,980	719,285	9,943,402
Planks and boards . . . M ft.	961,536	19,199,166	1,274,101	26,580,557
Wood pulp . . . Cwt.	8,789,072	18,345,956	10,281,929	21,311,050
Newsprint . . . Cwt.	35,194,347	59,893,305	41,626,602	72,300,954
Automobiles and parts . . . $		17,314,875		13,376,412
Copper, partially manufactured . . . Cwt.	2,778,046	20,599,892	2,891,759	25,220,032
Nickel, unmanufactured . . . $		26,084,432		27,585,972
Imports entered for consumption—Free goods		178,761,371		203,755,956
Imports entered for consumption—Dutiable goods		210,519,743		243,572,963
Total imports entered for consumption		389,281,114		447,328,919

Department of National Revenue

Minister of National Revenue
THE HONOURABLE J. L. ILSLEY, K.C.
Private Secretary, Gordon H. Code.

Commissioner of Customs, H. D. Scully.
Commissioner of Excise, David Sim.
Commissioner of Income Tax, C. F. Elliott, K.C.
Assistant Commissioner of Customs, C. P. Blair.
Assistant Commissioner of Excise, V. C. Nauman.
General Executive Assistant, Wm. Ide.

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The National Revenue Review

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STAFF NOTES, NEWS AND COMMENT,
DEPARTMENT RULINGS,
INCOME TAX COLLECTIONS, EDITORIAL

January, 1937

Vol. X

No. 4

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. X OTTAWA, JANUARY, 1937 No. 4

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

A Message from His Majesty the King

A SPECIAL issue of *The Canada Gazette* dated December 26, 1936, contains the text of messages addressed by His Majesty to the Naval, Military and Air Forces and the Civil Services on the occasion of His Majesty's Accession.

The message to the Civil Services is as follows:—

I desire on my accession to the Throne, to express to all grades of the Civil Service my appreciation of the ability and devotion with which they have always discharged their varied duties, whether at home or overseas.

The record of the British Civil Service is indeed unique and I recognize, with satisfaction, the great position which its members have won for themselves in the life of the community. Its great traditions and those of the Dominions Services, of the Indian and Colonial Services, are well known to me, and I am sure I can depend on that spirit of steadfast devotion to duty which has at all times animated them.

Whatever difficulties may lie ahead, I know I can rely on their lasting loyalty.

GEORGE R. I.

Re Canada-Poland Convention of Commerce, 1935

UNDER the provisions of Article 19 of the Canada-Poland Convention of Commerce, 1935, the Government of the Republic of Poland has declared that the Free City of Danzig is a contracting party to the Convention, effective on and after the 1st January, 1937.

Therefore, the natural and manufactured products of the Free City of Danzig are entitled to the treatment accorded the products of Poland, as set forth in Paragraph II in Memo. Series D No. 44.

This treatment is to apply to all goods the produce or manufacture of the Free City of Danzig imported or taken out of warehouse for consumption on and after the 1st January, 1937, and also to goods previously imported for which no entry for consumption was made before that date.

The Shipping Season at Montreal

THE port of Montreal has just completed its best season since 1928. The shipments of grain and the exports of general cargo reached their highest point since that year. One of the unusual features of the season was that unfamiliar flags were seen in the harbour on vessels, including the flags of Spain, Yugoslavia and Sarawak. More vessels entered inwards in 1936 than ever before in the history of the port, and the number of ocean-going ships was the largest in the past eight years.

The official opening of the navigation season took place in April when the steamer *West Wales,* with Captain F. C. Nicholls in command, arrived with a cargo of corn from River Plate, Argentine. Steamer *Penhole* was the last to clear foreign on December 6 for Mediterranean ports via Quebec and Sydney, but the *Sedgepool* and the *Maid of Sterling* were last to leave clearing for Canadian ports.

The season was marked by a considerable increase in imports and exports as well as an increase in the number of passengers and quantity of baggage handled.

Inwards from sea, 1,171 vessels docked at Montreal compared with 1,080 in 1935. Outwards for sea, 1,080 as against 938 for the previous year; outwards coastwise, 1,597 in 1936 and 1,424 in 1935.

The first passenger boat, the *Duchess of Bedford,* arrived on April 17 with 375 passengers and the last was the *Alaunia* on November 23 with 141. The *Duchess of Bedford* carried the largest number of passengers—1,182—when she docked on August 29. The *Duchess of York* on August 21 had 1,109 and her sister ship, the *Duchess of Richmond,* 1,073 on August 25. The *Montrose* was next with 1,009 on August 15 and 962 on September 5.

The total number of passengers for this season reached the high figure of 40,155 as compared with 32,261 last year, and the number of pieces of baggage 76,920 as against 75,748 in 1935. The duties and taxes collected from this source amounted to $6,988, while $14,868 were paid in 1935. The discrepancy in this instance is mainly due to the exemption provisions under tariff item 703-B.

Among the noticeable events to the credit of the port of Montreal this year, one is outstanding: the departure for Vimy, France, on July 16 and 17 of 6,248 veterans of the Great War who, from all points in the Dominion, congregated in Montreal to sail on the following ships: the ss. *Montcalm* with 1,450, the *Montrose* with 1,389, the *Duchess of Bedford* (on the 17th) with 1,053, the *Antonia* with 1,231 and the *Ascania* with 1,125.

During the season, the port also welcomed the visit of the German training ship, the *Emden,* the French sloops *Ville d'Ys* and *D'Entrecasteaux.* the H.M.S. *Dundee,* the *Scarborough,* the *Dragon,* and the *Champlain* and *Saguenay.*

This, in brief, gives a bird's-eye view of the activities at the port of Montreal during the past season. There were encouraging returns in all departments of the port.

Hamilton Sets a Record

HERE is a record for Hamilton. Customs-Excise revenue collected at the port during the month of November, 1936, amounted to $1,372,284, the largest receipts for any one month in the history of the port. Revenue collected in November, 1935, totalled $1,049,554, a difference of $322,730. Collections in detail for November this year were as follows: Customs duty and Excise tax on imports $420,132, Excise tax (domestic) $601,694, Excise duty $350,194, sundry collections $264.

Sidelights on Tourist Travel at Large Port

(This interesting article was written for the Review by F. T. Pattison, Collector of Customs and Excise at Fort Erie, Ontario.)

THE statement has been made frequently, but it is worth emphasizing that what is popularly known as "tourist traffic" has developed into one of Canada's foremost industries. Issuance of new and amended regulations from time to time indicates that the Department is giving the matter constant, intelligent, and comprehensive consideration. It may be said that nowhere else in the world are there two contiguous countries enjoying such lenient and generous rules and regulations as those governing tourist traffic between the United States and Canada. Tourists are now permitted to bring into Canada outboard motors, radios, guns, cameras and various articles of camping equipment without payment of duty or deposit thereon when intended for their own use.

The following statement of the season at Fort Erie does not include the large number of summer residents along the Lake Erie shore who commute daily via the Peace Bridge and ferry to and from Buffalo, New York; nor does it include the considerable tourist traffic via railway trains and buses entering Canada at this point.

During the five months period May 1 to September 30, 1936, there were issued 132,838 sixty-day permits. Tourists from New York State account for 50,975; from Ohio 21,419; from Pennsylvania 17,932; and from Michigan 13,896. Permits for the month of May represented every state in the Union, with the exception of Louisiana and North Dakota. During June, July, August and September our records indicate every state was represented. To automobiles bearing licence plates of Hawaii there was issued one permit in May, one in June, one in July and two in August; from Canal Zone, two in June, one in July and two in September; and one in September to a car from far distant Australia.

For the same period, approximately three thousand tourist outfit reports, without deposit, and 450 with deposit were granted. In addition to this, numerous articles of tourists' outfits were noted in the space provided on the automobile permits.

The successful handling of this large volume of tourist traffic is, of course, a matter that requires close attention and serious consideration. At the same time, unusual incidents occur during the daily routine to relieve any monotony. Many tourists have a sketchy and meagre knowledge of the geography of Canada, and their inquiries very often appear to be the result of an active imagination. For instance: An officer is busily engaged with the flow of automobiles before him, making the necessary inquiries of each person to determine what procedure he shall outline to be followed, when someone from the rear seat of the automobile says, in response to inquiry as to the length of time it is intended to remain in Canada, "Oh, we are only coming in to see the quints. We will be back in plenty of time for dinner." The time is approximately 2 p.m., and it is presumed the occupants of the car usually have dinner about 7 p.m. The officer carefully conceals his amazement or any other emotions he may experience and directs the party to park the car in the space provided, then proceed to the office and make known their intentions. Having learned the geographical situation of Callander with respect to their present location in Canada, the tourists usually decided to obtain a permit for the car to depart via Niagara Falls, some twenty miles distant, with the intention of making necessary preparation and re-entering at some later date to make the pilgrimage to Callander.

At 11 a.m., on one occasion, three boys of the "teen" age, equipped with fishing rods and a light lunch, informed the officers they were just going up to North Bay for some Canadian trout. In response to further inquiry, they stated they would not be in Canada more than a short time, as they had to be back to play football that afternoon in a nearby United States city.

There was a lady tourist from the State of Alabama applying for a permit, who, in response to the officer's question if the car was equipped with radio or heater, replied that if a heater was needed in this country at this time of the year—September—she would go no further, but would hurry back to Alabama.

A native of the State of Kansas naively stated he had been spending a few days in Buffalo, N.Y., and, "learning that Canada was just across the way," thought he would run over to Montreal for the afternoon.

During the month of August, a young man from a not far distant United States city requested a permit to enter. Not a little attention was attracted to his equipment, which consisted of heavy woollen socks, shoepacks, mackinaw jackets and sundry other articles of sturdy clothing usually to be found in lumber camps. Taking no exception to any of these articles, the officer advised the young man that the regulations did not permit him to bring into Canada the large, Western type, forty-five calibre revolver contained in his duffle bag. However, the young man would not contemplate a trip into Canada without the protection of this gun, and it was only after repeated assurance of his safety that he hesitantly decided to brave the dangers from wild bear and moose, pictured to him by his friends, to be encountered in Canada.

The Tourist Season at Windsor

A. H. DALZIEL, Collector of Customs and Excise at Windsor, Ontario, informs the Review they had a very busy season at that port, especially for the last six months, at ferry, bridge and tunnel. From June to December, 1936, 186,717 E-50 touring permits were issued, and 32,524 C-12 touring permits were issued to Canadians leaving Canada during the same period; 1,569,491 passengers left Canada for Detroit, and 1,539,676 passengers entered Canada from Detroit. The total number of cars entering Canada was 816,943, and the total number leaving Canada 813,379, via ferry, bridge and tunnel.

Some of the chief states from which tourists come to Canada via Windsor are Michigan, Ohio, New York, Illinois, California, New Jersey, Pennsylvania, Texas, Wisconsin, Indiana, Massachusetts, Washington, Florida and Tennessee. Permits for 60 days are frequently issued to tourists from the above States every month. There are also tourists from Alaska, Mexico, Hawaii, Canal Zone and even from China, who enter Canada to tour Ontario and Quebec. The greater portion of these foreign visitors can always comply with the immigration requirements, and they all seem to be an interesting class of people and very courteous. The majority of these people seem to be quite conversant with the geography of Canada, other than a few from Mexico who seem to think when they cross from Detroit into Canada that they are entering Montreal, as they have heard so much of that city. A great many tourists when returning via this port to Detroit have stated that the treatment accorded them by the Canadian people, as well as Canadian Customs officers, was unequalled, also that the scenery was the most beautiful they had ever seen.

New Year's Day Customs

FROM some notes on the subject which the *Editor* found recently, New Year's Day observances, differing in each country according to traditions, religious beliefs and climate, are supposed by some to have originated with the Chinese, by others with either the ancient Germans or Romans. It is the most important holiday of the year in several countries, such as France, Scotland, China and Japan. In fact the Chinese celebrate all their holidays for the year during a period of several days beginning with New Year's Day. These include the Feast of the Lanterns, the gay Festival of the Dragon Boats, and the Fisherman's Festival. All work ceases, and everyone dresses in his best clothes and parades the streets, greeting one and all with the words "Sui-hi," which means "May joy be yours." In rural sections the people often exchange small ornamental boxes of tea which are supposed to invite prosperity, not only to the receiver but also to the giver.

New Year celebrations in Japan are especially interesting, as all observances are symbolic. Every year is associated with one of the animals that mark the twelve signs of the zodiac. For instance, 1937 is the year of the Ox, while the outgoing 1936 was the year of the Rat, and 1935 the year of the Wild Boar. Associated also with these signs are various omens, favourable or otherwise. Last year pictures of the rat were to be seen everywhere, and this in spite of the fact that the rat is a real pest in Tokyo because of the open canalization of the city. On New Year's postcards, in household decorations, on all sides, the rat was pictured as a jolly little animal nibbling contentedly at a sack of rice. He was generally associated with Daikoku, the god of wealth. This year, however, the strong and patient ox is to the fore.

At this festive season all Japanese houses are swept and garnished, this being symbolic of godliness. Even the streets are freshly cleaned and watered. Then the houses are decorated. The outer gates are adorned with dark green pines, which stand for life and health; bright green, slender, bamboos, which stand for straightness, and plum blossoms which symbolize purity and virtue. Over the inner doorway hangs another and smaller set of decorations consisting of yellow rice straw, festooned with green leaves, seaweed and an orange. Occasionally a lobster, representing long life, is added. The yellow rice straw represents purification and is supposed to ward off evil spirits, and the orange is associated with the continuity and prosperity of the family.

The old custom of New Year's Day calls is still observed in Japan. Everyone puts on his or her best clothes and calls on all the relatives and family friends. Brilliantly coloured kimonos are seen everywhere, as well as the fashionable morning coats and striped trousers.

Children play a leading part in these holiday festivities. In Tokyo kites are flown all over the city, while in nearly every street and lane games of battledore and shuttlecock are played by women and children.

In olden days the Japanese celebrated the new year during a period of fifteen days but, owing to the pressure of modern industrial life, the holiday season has been reduced to about one week. However, the whole month of January is associated with new year festivities, the Island Empire having fewer regular holidays than most countries. And nothing less than a complete break with the past is celebrated in the Japanese New Year. Even old debts must not be allowed to stand over. Bills are presented promptly on December 31, and to try to arrange a postponement involves loss of " face," a serious thing in Oriental eyes. Even " forget the old year " parties are held as often as those held to celebrate the coming of the new one.

Canada's Leading Markets

CANADA'S 25 leading markets in November were as follows, with 1935 figures in brackets: United Kingdom $50,673,494 ($41,208,646), United States $46,536,866 ($35,966,957), Belgium $3,991,650 ($987,670), Australia $2,849,775 ($2,403,076), British South Africa $1,625,671 ($830,184), France $1,644,038 ($761,530), New Zealand $1.141,977 ($705,435), Norway $757,880 ($772,488), Newfoundland $744,174 ($1,085,565), Morocco $678,101 ($4,392), Italy $581,006 ($141,628), Germany $570,454 ($424,588), China $483,348 ($489,395), Irish Free State $385,889 ($270,764), Brazil $371,666 ($433,913), Jamaica $344,784 ($380,718), Argentina $351,913 ($433,168), Trinidad and Tobago $316,965 ($203,596), Greece $276,719 ($50), Sweden $276,183 ($284,320), Mexico $245,325 ($159.332), Peru $221,458 ($73,506), Denmark $198,847 ($223,750), Chile $192,755 ($135,370).

Departmental Rulings

UNTIL otherwise determined, citrus fruit products which may be described as juices or pulps, and which contain particles of pulp in addition to the juice, whether concentrated or not, are to be rated as *juices* so long as they will readily pour. This ruling is effective on and after 31st October, 1936.

Postage Stamp and Coin Catalogues published by the Scott Stamp & Coin Company, New York, N.Y., are rated under tariff item 178.

" Keene's Cement," per sample, is rated under tariff item 293 as " prepared wall plaster." This cancels ruling on " Keene's Cement, so-called " in Appraisers' Bulletins 360 and 374.

No. 13 Vaughn Single Deck Motobloc Wire Drawing Machine, per illustration, from The Vaughn Machinery Co., Cuyahoga Falls, Ohio, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

" Boutell " Double Feeder Apple Paring Machine, and the " Goodell " Apple Parer and Corer, per illustrations, both power operated, are of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427. Motors—Item 445g.

Self-Feeding " Airetool " Cleaners, per illustration, manufactured by the Airetool Mfg. Co., Springfield, Ohio, designed specially for cleaning either water tubes or fire tubes in boilers, at the present time are held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427.

Cincinnati Duplex Milling Machine, 24″, with countershaft, from Louis E. Emerson Co., Chicago, Ill., for the manufacture of automobile parts, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

A Story of the Olden Time

AN interesting survey of Customs fees exacted in the province of Nova Scotia during the eighteenth century was contained in a recent number of *The Canadian Historical Review*. In those bygone years Customs officers were appointed to positions with little or no salaries attached, and depended on an elaborate system of fees for their remuneration, which often reached unreasonable proportions. It is stated that during the war of 1812 the Advocate-General of Nova Scotia acquired the net sum of £50,000 through fees alone.

The system of fees was drawn up in England and made provision for each officer, viz., Collector, Comptroller, Surveyor and Searcher, and Waiter, and also provided specific charges for each document issued.

Vigorous protests against the fee system were made, especially by merchants, and finally in 1775, just fifty years before the Customs fees were finally abolished, the provincial Assembly voiced its disapproval of them to headquarters in London. It asked head office to appoint " good and sufficient salarys to the officers of the Customs, and absolutely forbid them to take any fee, in any case whatsoever, as we have found that the detail of revenue duty, in all its departments, has been clogged with unnecessary forms and trifling regulations, to increase fees and perquisites of the officers." Trade was handicapped also at this period by a double set of duties, local and imperial. Sums, known as naval office fees, paid certain officers who served as checks on the Customs officers, were abolished about 1790. Customs fees, however, were more difficult to dispose of, and petitions for their abolition were constantly before the assembly. In 1817 a petition was presented by 74 Halifax merchants, but not until 1820 was definite action taken. One petition of this date stated that " Even a schooner from Canso, wrecked and sunk near Cape Negro, was charged by the Barrington office £5.18.6. We must haul up our vessels, for the Customs House under its present impositions are the only persons that make anything by them........ Coasting is not worth pursuing under these horrid charges."

The following year a resolution was introduced into the Assembly based on the Declaratory Act of 1778, which forbade the levying of any " duty, tax, or assessment " in any British colony in North America or the West Indies, "except only such duties as may be expedient for the regulation of Commerce." This resolution passed after it was agreed that other duties were legal only with the consent of the assembly, and an address embodying these points was transmitted to England by the Lieutenant-Governor, who requested an early reply.

The closing chapter of this old-time Customs episode was not written, however, until 1825, when Customs fees were finally abolished.

In a speech delivered in the British House of Commons, March 21, 1825, William Huskisson, one of those responsible for the new laws, stated:—

> Another essential relief applicable to our Colonies and their trade, will, I trust, be found in the abolition of the large fees which are now levied in almost all our Colonial ports. The fees, which frequently amount to more than the public duties, both on the ship and cargo, are levied for the benefit of certain public officers ...... They are not only a heavy burthen, but a great impediment to trade...... To all the officers in the Customs who are to be continued, it is proposed to give salaries, as in this country, to be paid out of the duties they will have to collect.

News of the abolition of Customs fees was received in the colonies with great rejoicing. The *Acadian Recorder* wrote:

> The contents of the speech of Mr. Huskisson and the substance of his resolutions were no sooner known in town......than the generous flame of enthusiastic joy burst forth into the most ardent and heartfelt expressions of congratulations among our delighted citizens...... Such a day of cheerfulness has not been witnessed in this place for ten years.

Regarding Sales Tax

COLLECTORS are advised that the consumption or sales tax is not to apply on importations of usual coverings containing materials for further manufacture by licensed manufacturers, or for resale by licensed wholesalers, providing they endorse their sales tax licence numbers and certificates applicable on the import entries.

Coverings containing imported tax-exempt goods, when dealt with as usual coverings, for Customs purposes, may be regarded as exempt from the consumption or sales tax.

This Circular supersedes and cancels Memorandum No. 32 Revised, Supplement A, January 1st, 1924, Appraisers' Bulletin No. 2892, February 16th, 1924, and Circular No. 310-C, March 4th, 1924, in so far as usual coverings are concerned.

Export of Wheat in November

A MARKED increase was recorded in the export of wheat in November over the same month in 1935. The total was 33,308,840 bushels valued at $36,620,971 compared with 26,575,296 at $21,742,851. The amount sent to the United Kingdom was 24,486,978 bushels valued at $26,711,182 compared with 20,079,352 at $16,588,916. The total to the United States was 1,749,343 bushels at $1,943,202 against 3,438,207 at $2,582,802 in November last year. Wheat-flour exports were lower than last year, amounting to 408,653 barrels at $1,939,289 in comparison with 525,368 at $2,217,926. The amount to the United Kingdom was 168,232 barrels worth $803,657 and to the United States 10,696 at $36,638.

Exports of Seed Potatoes

CANADA'S exports of seed potatoes for the seven months ended October, 1936, amounted to 495,463 bushels valued at $612,946. The large buyers were: Cuba 206,812 bushels, United States 163,213 and Argentina 116,485. All other potatoes amounted to 591,965 bushels valued at $556,657. The United States took 417,052 bushels at $413,826, the countries showing in the major portion of the remainder are Bermuda, British Guiana, British West Indies and Newfoundland. The export of seed potatoes to Argentina opens a promising market as less than 500 bushels reached there going back ten years. The export of all potatoes so far this year exceeds last year by 492,573 bushels with the United States, Cuba and Argentina participating in the increase.

October Gold Production

THE Canadian output of gold in October advanced to 334,080 ounces from the September high record of 330,820 ounces. In October, a year ago, 300,866 ounces were produced. During the first ten months of 1936 the production totalled 3,080,611 ounces, an increase of 14·8 per cent over the same period of last year. October production follows, by provinces, with September figures in brackets: Ontario 204,764 (194,060) ounces, Quebec 59,982 (61,569), British Columbia 42,337 (47,100), Manitoba and Saskatchewan 18,691 (16,864), Yukon alluvial 7,446 (9,703), Nova Scotia 952 (1,482). Jewellery and scrap receipts at the Royal Canadian Mint contained 2,469 ounces, making the aggregate gold content of these receipts for the year to date, 25,906. October prices averaged $34.99 per ounce on the London market; valued at this price the Canadian output was worth $11,689,459.

Canal Traffic

DOWN-BOUND iron ore increased from 1,572,375 tons in November, 1935, to 4,266,271 tons, up-bound soft coal increased from 945,554 tons to 1,272,634 tons and, with wheat up by 705,236 bushels, although other grains and flour were lighter, total traffic on the Sault Ste. Marie Canals increased from 3,338,803 tons in 1935 to 5,348,042, or by 60 per cent. From the opening of navigation to November 30 total traffic passing through the locks amounted to 69,155,798 tons which was 21,301,959 tons, or 45 per cent above the 1935 total for the same period.

Decreases of 38,118 tons of wheat, 28,842 tons of other grains (soya beans), 19,349 tons of gasoline, 73,689 tons of wood pulp and other smaller decreases more than offset increases of 69,461 tons of corn, 80,165 of soft coal, 38,368 of iron ore, and the total traffic on the Welland Ship Canal was reduced from 1,313,023 tons in 1935 to 1,308,413.

Total freight passed through the locks of the St. Lawrence Canals during November amounted to 999,184 tons against 865,469 in 1935. Wheat shipments were heavier by 90,882 tons, corn by 72,538, soft coal 60,019 and coke 17,800. Other grains, mostly soya beans, declined by 27,640 tons, sugar 13,783, wood pulp 67,828 and iron ore by 13,517.

EXPORT OF SILVER BULLION

Silver bullion exports amounted to 731,298 ounces valued at $326,626 in November, compared with 2,008,314 at $1,314,410 a year ago. The amount to the United States was 658,807 ounces and to the United Kingdom 72,491 ounces.

EXPORT OF CATTLE

The export of cattle amounted to 9,647 head at $365,496 in November compared with 6,371 head at $279,398 a year ago. There were 8,782 head for food purposes and the remainder for dairying. Most of the cattle went to the United States amounting to 7,330 head and 1,897 to the United Kingdom. In addition there were 1,084 head of pure-bred cattle for the improvement of stock sent to the United States.

EXPORT OF GOLD

The export of raw gold amounted to 14,670 ounces valued at $492,462 in November compared with 10,603 at $365,562 a year ago. Gold bullion, other than monetary, was exported to the amount of 372,981 ounces valued at $13,062,955 entirely to the United States.

NICKEL PRODUCTION

Nickel production in Canada during September advanced to its highest point since February, 1936, and amounted to 15,871,633 pounds. The total for August was 12,352,757 pounds and in September last year, 12,936,881 pounds. During the nine months ending September, Canada's production was 123,569,125 pounds, a gain of 26·2 per cent over the same period last year.

* * HERE AND THERE * *

The ancient feast of the boar's head which still exists in at least three distinct communities in England—at Queen's College, Oxford, on Christmas Day, and at the annual Christmas banquets of the city of London at the Guildhall and of the Worshipful Company of Cutlers in London. The proceedings are much the same. Trumpets sound and the boar's head is carried in procession, escorted by choristers singing the old carol "The boar's head in hand bring I." At the city of London feast, the master takes the lemon from the boar's jaws and at Oxford the Provost takes the orange and presents it to the principal singer. At the Cutlers' Hall, the president of the feast accepts the present of a pot of mustard, and extols the circumstances of the feast. This reference to mustard must be very old, because in a carol that had been in vogue for centuries before, Wynkyn de Worde printed the words in 1521 A.D., the last line of which runs "the bore's head with mustarde."

The phrase "Christmas Box" originated in the early Christian times. It was really then a box which was placed in the church for promiscuous charities and was opened on Christmas Day. The contents were distributed the next day (Boxing Day) by the priest, and where the contributions consisted of cash were known as box money. However, farmers were accustomed to leave their contributions in kind, eggs, butter, flour, meat, and other agricultural products, much the same as the farmers of Quebec to-day place fruits at the church entrance on certain Sundays, the results of the sales of which go towards masses for the souls of relatives. In many churches in Canada, the accumulation of Christmas gifts is distributed in much the same manner as in the earliest Christian days.

A feature of the past tourist season from April 1 to November 30, 1936, at the port of Niagara Falls, G. C. Gardner, Collector, informs the *Editor,* was the number of foreign automobiles other than United States cars, entered. These totalled 90, made up as follows: Alaska 1, England 4, Hawaii 21, Porto Rico 9, Mexico 15, Cuba 16, Bahamas 2, Canal Zone 15, Italy 1, British West Indies 1, Phillipine Islands 3, Panama 1, Australia 1. Many cars, also, were entered from distant points in the United States—1,421 from California, 863 from Florida, 208 from Washington, 34 from New Mexico, 70 from Oregon. The largest number of tourists came from the state of New York, totalling 58,898. Other states well represented were: Ohio 13,235, Pennsylvania 13,553, Michigan 19,383, New Jersey 5,312, Illinois 6,477. All these cars were entered under sixty-day touring permits. The total number of foreign cars entered was 594,750, while the number reported outward was 535,330, an increase of 77,858 cars inward and of 61,159 cars outward compared with the same period of 1935.

Further statistics covering the tourist travel through Niagara Falls, during the eight months period, were: Canadian cars inward 267,609, increase 32,520; Canadian cars outward 238,982, increase 15,123; other vehicles inward 28,195, increase 3,792; other vehicles outward 27,816, increase 2,286; passengers inward 3,815,149, increase 567,059; passengers outward 3,662,532, increase 443,216. The total number of cars handled, inward and outward, was 1,636,671, increase 186,660.

Dairying is one of the oldest and has become one of the most important of Canadian industries. The permanent establishment of cattle in Canada dates from about the year 1608, when Champlain brought a few head of cattle to the colony at Quebec. Cattle were placed in Acadia in 1632, and by 1671, according to a census of that year, the number had increased to 866. Butter and cheese making were introduced by the early French colonists, who had brought with them a knowledge of the art and soon were able to produce sufficient quantities for home requirements. With the arrival of the United Empire Loyalists in the years 1783-4-5 the art of butter and cheese making was extended to

Upper Canada, and dairying commenced to occupy a fixed place in the commercial life of the country.

The first Canadian cheese factory was established in Ontario in 1864, and the first Canadian creamery for butter making was established in Quebec in 1873. With the introduction of the factory system dairying entered upon an era of development and expansion, which has placed it in the forefront of the industries of Canada. The first centrifugal cream separator was imported from Denmark in 1882, and the government organization of cold storage services dates from 1895. The first milk condensing plant was established in Nova Scotia in 1833.

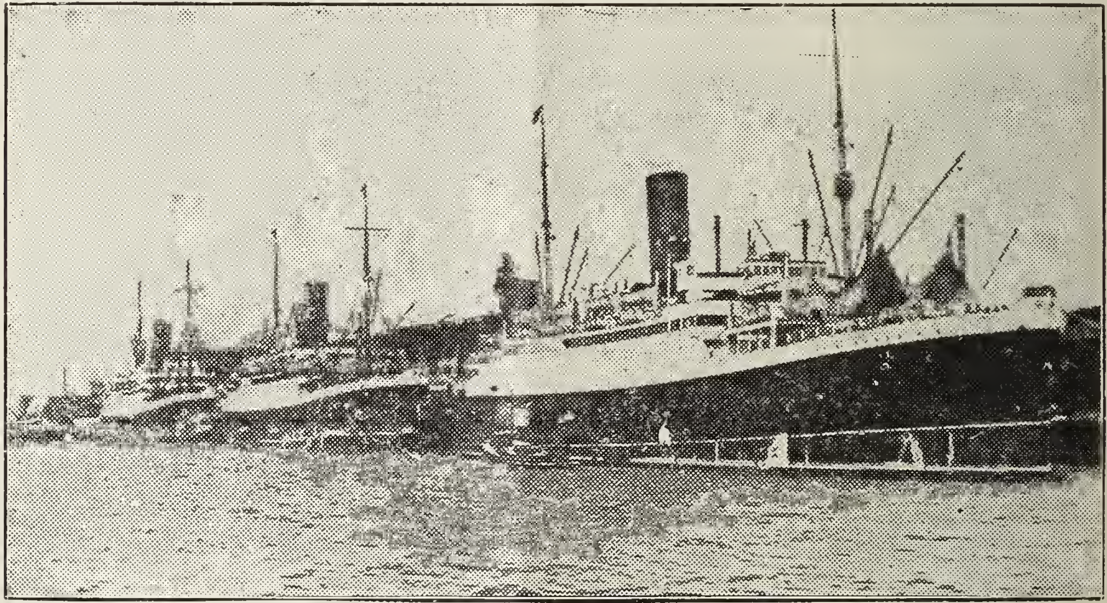
ACTIVE SHIPPING SEASON AT HALIFAX

The historic old port of Halifax is enjoying an active shipping season this winter. Splendidly equipped for the handling of passengers and cargo, Halifax is anticipating that previous records will be exceeded. The Collector of Customs and Excise, Mr. R. H. Pope, has forwarded to the *Editor* the following information regarding business at that port:—

Since January 1 last, the total number of vessels arriving and departing at the port of Halifax, with comparative figures, is reported as follows: 1936—5,473, 1935—5,358.

During November, 1936, the total number of vessels arriving and departing, with comparative figures, is reported as follows: 1936—635, 1935—578. The net registered tonnage is reported as follows, inward: 1936—273,893, 1935—234,741, outward: 1936—256,026, 1935—233,179. The number of vessels engaged in the trans-oceanic service arriving and departing during November, with comparative figures, is reported as follows: 1936—129, 1935—134.

The number of vessels engaged in the coastwise trade, arriving and departing during the month of November, with comparative figures, is reported as follows: 1936—506, 1935—444.



This illustration shows three large trans-Atlantic liners of the Cunard line lying at the sea-wall, one of the many modern piers at Halifax.

The total cargo tonnage handled during November last, with comparative figures, is reported as follows:—

Inward: 1936—104,415, 1935—102,918.
Outward: 1936—60,359, 1935—64 694.

Since January 1 the total cargo tonnage handled, with comparative figures, is reported as follows:—

Inward: 1936—1,072.572, 1935—1,089,781.
Outward: 1936—781,208, 1935—891,750.

The total number of passengers landed and embarked at the port during the month of November, with comparative figures, is reported as follows: 1936—710, 1935—639. Since January 1 the passenger traffic, with comparative figures, is reported as follows: 1936—16.210, 1935—19,906.

A Typical Week End

The following is an account of a typical recent week end at the port of Halifax.

A number of steamers are arriving with passengers, mail and cargo, also a number of ships with corn. The *City of Eastborne* is due from Calcutta with tea and East Indian products. The *Baluchistan* has arrived with 6,500 tons of maize from the Argentine. The *Ashburton* came in this morning from Australia via Saint John with sugar, the *Myrtlebank* Friday morning from Far East with cargo. The *Ada* is due from the West Indies with sugar and general cargo. The *Chincha* is due this week end from Africa with maize and cargo. The *Gravenstein* sails to-day for Southampton with automobiles. The *Ciss* is due Saturday from Jamaica with cargo. The *Montclare* is due with 81 passengers, 6,700 bags of mail and 600 tons of cargo. The *Mattawin* is due Friday morning from Africa with maize; *Duchess of Richmond* due Saturday from Saint John taking passengers, mail and cargo to Southampton and Havre. The *Beaverdale* is due from Saint John loading for London. The *Duchess of York* is due from Saint John sailing to Liverpool with passengers, mail and cargo. The *Kings County* is loading for Havre, Rotterdam and Antwerp. The *Delilian* is in from Glasgow to land 500 tons of cargo. The *Airthria* is due from Saint John, to load 800 tons of cargo for Glasgow. The *Aurania* is due Saturday from New York to embark passengers and load 1,500 tons of cargo and mail for London. The *Sheafspear* came in last night to land maize from the Argentine. The *Aes* is due from Argentine with maize. The *Burgerdijk* has arrived to land 567 tons palm oil from Rotterdam. The *Manchester Port* is due from Saint John to load for Manchester. The *Manchester Brigade* is due from Philadelphia to load for Liverpool and Manchester. The *Fort Amherst* is due from St. John's with passengers and cargo. The *Gripsholm* is in to embark passengers and load mail and cargo for Gothenburg.

BUSY SEASON EXPERIENCED AT SAINT JOHN

Already the docks at West Saint John present a busy spectacle with vessels flying the flags of many countries discharging and taking on cargoes. Mr. A. L. Hoyt, Collector at Saint John, has forwarded the *Editor* the following details regarding the present shipping season.

Much of the cargo arriving at this port is in transit for Western Canada, and one sees the various sheds piled high with cargo waiting to be shipped by rail for far-away towns and cities throughout the Dominion. There is coal from England, Scotland and Wales, tea from British India and Ceylon, maize from the Argentine, dates and figs from the far East, molasses, fruits, vegetables and sugar from the British West Indies and British Guiana, china and porcelain tableware from the British Isles, glass and earthenware from Germany and Czechoslovakia, fabrics of every description from Great Britain, window-glass from Belgium, lemons from Italy, shelled nuts of every description from France.

At the present time outward cargo is not at the shipping peak compared with what it will be in a few weeks, but one sees flat cars loaded with crated automobiles waiting for shipment to Africa, Australia, and the Indian Empire.

The first freighter of the winter-port season, the *Beaverbrae*, brought 14,000 cases of Iraq dates for local Saint John delivery alone. These goods were loaded at Antwerp.

The port of Saint John is served from May 1 until October 31 in each year with the direct sailing from Boston, Mass., of the ss. *Saint John*. making the trip in an over-night journey. This boat is well patronized, and during the past season between those two dates there were 13,014 passengers inward with 620 automobiles inward, and 12,875 passengers outward and 555 automobiles outward. This steamer during the summer months makes three round trips per week, giving work to a great many and carrying much inward and outward cargo.

This illustration shows a portion of the harbour at Saint John which is well equipped for the handling of all classes of shipping.

Recently three steamers have unloaded sugar, one from Queensland, Australia, one from the British West Indies, and one from Demerara, British Guiana, and this necessitates Customs officers being on duty day and night until such time as the boats have finished unloading.

When the wharves on the west side of the harbour are finally completed, for as yet since the fire only some of them are in use, the port of Saint John will be able to handle as many steamers as may come to her friendly shores. All the sheds on the west side of the harbour are of concrete with the exception of No. 17 which was built for the handling of potatoes, and, in the winter season, bananas. The port of Saint John also has a well-equipped dry dock, and usually there is some steamer being repaired or in for inspection.

The following figures show the shipping activities of this port:—

From December 1, 1935, to April 30, 1936, 275 vessels entered with a cargo tonnage of 331,521 tons. Vessels cleared 296, cargo tonnage 158,696 tons. This was a considerable increase in all points over the previous season. From May 1 to October 31, 1936, 226 vessels entered and 241 cleared.

The number of aeroplanes entering and clearing at the airport at Millidgeville for the season from April 1, 1936, to October 31, 1936, were as follows: entered 37, cleared 24.

* * NEWS AND COMMENT * *

OTTAWA: The ranks of the old guard are thinning. After forty-two years of faithful service, R. H. Evans, Registrar of Correspondence, who was Chief of the Records Branch at headquarters, retired on superannuation January 1, 1937. Mr. Evans entered the Customs service at Ottawa in 1894 when Hon. Clark Wallace was Controller of Customs. Two years later he was transferred to Toronto, but returned to headquarters to a position in the newly formed Statistical Branch in 1901. In 1905 he was transferred to the Records Branch, then called the Correspondence Branch. On the retirement of the late Alder Bliss in 1920 Mr. Evans was promoted to the position of Head Clerk, and took charge of the consolidated Records Branch. Four years later he was appointed Registrar of Correspondence.

MR. R. H. EVANS.

Mr. Evans was born in Halton County, Ontario, in 1867. Before entering the Customs service he was in the real estate business in West Toronto, and later was accountant in a Toronto law firm. In his early days at Toronto he was an enthusiastic soccer player, and after his transfer to Ottawa he joined the old Civil Service hockey league.

Speaking to the *Editor,* who has been a friend and colleague for twenty-six years, on the day of his retirement, Mr. Evans said there was no one at headquarters now who was there when he entered the service.

In the presence of the senior officers of the Department gathered on the eve of his retirement in the room of Mr. H. D. Scully, Commissioner of Customs, Mr. F. J. Slater presented Mr. Evans, on behalf of his former colleagues, with a handsome Gladstone bag and also with a " travelite " for Mrs. Evans.

Mr. Evans' unfailing kindness and courtesy will long be remembered by all in the Connaught Building who knew him, and his familiar figure will be missed. He carries with him in his retirement the hearty good wishes of all for continued health and happiness.

VANCOUVER: Due in part to the marine strike affecting United States Pacific coast ports, Vancouver's waterfront presented an especially busy scene when fifty-four deep-sea vessels, besides many small coastwise freighters, lay at one time recently in the harbour. Sixteen of these vessels arrived in one day, bearing the flags of China, Denmark, Japan, Great Britain, United States, Italy and Norway.

New Westminster, B.C.: Vessels from all over the world, many of which were diverted from Pacific coast ports, crowd the piers and docks of New Westminster. Hundreds of carloads of freight, mostly apples from Washington and Oregan, were routed through New Westminster to be loaded into ships. Exports and imports during October last totalled 87,280 tons as against 68,680 tons in October, 1935. Also there were fifty ships in port last October, with a net registered tonnage of 184,575, compared with a net registered tonnage of 152,381 in October, 1935.

Halifax: R. L. MacLatchy, Inspector of Customs and Excise, retired on superannuation November 20, 1936, after 24 years service. R. H. Pope, Collector, on behalf of the assembled Customs-Excise staff, presented Mr. MacLatchy with a clock and silver tray. James Dunlop, Investigator of Drawbacks, added a few words of tribute and R. L. Eaton, Assistant Inspector of Customs and Excise, read an illuminated address.

Montreal: Comparative totals covering business transacted at the Customs postal and express branches, Montreal, for the month of November, 1936, and November, 1935, with last year's figures in brackets, were as follows: postal branch—collections $80,901 ($78,473), parcels received 26,190 (23,527), parcels cleared 25,753 (23,079), entries passed 1,091 (1,895): express branch—collections $153,373 ($157,983), packages delivered 11,784 (10,289), entries 2,189 (2,126).

Niagara Falls: United States automobiles, inward and outward, handled at the port of Niagara Falls, during the month of November, 1936, numbered 76.259, an increase of 4,143 compared with November last year, while Canadian automobiles numbered 38,871, a decrease of 489. The total number of automobiles handled was 115,130, a net gain of 3,654. This total was made up as follows: United States cars inward 37,181, outward 39,078; Canadian cars inward 19,320, outward 19,551. Other vehicles, inward and outward, totalled 5,230, an increase of 1,132, while passengers numbered 458,585, an increase of 2,578.

Sixty-day touring permits issued during the respective months totalled 3,901 (4,190), traveller's vehicle permits 282 (155), cars entered for periods up to 48 hours 33,018 (30,644), Canadian cars outward under touring permits 4,326 (4,214).

Montreal: International air traffic through the Customs Air Harbour, St. Hubert, Quebec, during November last was heavier than in November, 1935. Totals for the respective months were as follows:—

Aeroplanes inward 36 (25), outward 37 (25); passengers inward 77 (39), outward 114 (64); pieces of baggage inward 92 (51), outward 147 (92); bags of mail inward 380, weight 6,411 pounds (296, weight 5,000 pounds), outward 207, weight 2,355 pounds (147, weight 2,465 pounds); express parcels inward 9 (4), outward 3 (nil); value of importations $12,047 ($84); tourist permits issued 1 (nil); flights cancelled owing to weather conditions inward 3 (7), outward 4 (7).

Toronto: Business transacted at the Customs express and postal branches, Toronto, during the month of November, 1936, increased at all points compared with November last year as the following figures covering the respective months show: express branch—collections $233,562 ($198,822), increase $34,740; packages received 19,518 (16,073), increase 3,445; entries 3,656 (3,175), increase 481; postal branch—collections $87,974 ($86,273), increase $1,701; packages received 32,940 (29,700), increase 3,240; packages delivered 29,283 (26,184), increase 3,099; entries 2,713 (2,609), increase 104.

Fifteen aeroplanes inward and outward reported at the Leaside Customs Air Harbour during November. Of this number 10 were United States planes and 5 Canadian. Passengers carried numbered 22. This compares with 13 planes reported in November last year, carrying in all 12 passengers.

EXCISE DUTY COLLECTION

Comparative statement of Excise duty collections, in Canada, during the months of November, 1935, and November, 1936:—

November, 1936, spirits potable, $935,933; November, 1935, $775,640. November, 1936, spirits, non potable, $63,194; November, 1935, $90,376. November, 1936, validation fee, $141,649; November, 1935, $79,362. November, 1936, malt, $521,286; November, 1935, $595,269. November, 1936, beer, $23,675; November, 1935, $29,902. November, 1936, malt syrup, $7,763; November, 1935, $11,826. November, 1936, cigars, $40,495; November, 1935, $41,133. November, 1936, cigarettes, $2,123,809; November, 1935, $1,980,526. November, 1936, manufactured tobacco, $414,325; November, 1935, $411,984. November, 1936, licences, $193; November, 1935, $39. November, 1935, foreign leaf, $222,643. November, 1936, total, $4,272,326; November, 1935, $4,238,706.

Comparative statement of tobaccos, cigarettes, cigars and foreign leaf tobacco entered for consumption, in Canada, during the months of November, 1935, and November, 1936:—

November, 1936, tobacco, cut, 1,702,697 pounds; November, 1935, 1,694.618 pounds. November, 1936, tobacco, plug, 300,556 pounds; November, 1935, 299,100 pounds. November, 1936, snuff, 67,658 pounds; November, 1935, 67,131 pounds. November, 1936, cigarettes, number 530,814,758; November, 1935, 495,019,898. November, 1936, cigars, number 12,645,534; November, 1935, 13,492,260. November, 1936, foreign leaf tobacco, 572,353 pounds; November, 1935, 544,321 pounds.

DOMESTIC EXPORTS IN NOVEMBER

Canada's domestic exports in November were up 28 per cent over November, 1935, amounting to $120,971,384 against $94,483,554. The amount to Empire countries was $59,175,622 compared with $48,256,475, a gain of 22·6 per cent, while the total to other countries was worth $61,795,762 against $46,227,079, an increase of 33·7 per cent.

The value of domestic exports to the United Kingdom was $50,673,494 compared with $41,208,646, up 23 per cent, and to the United States $46,536,866 against $35,966,957, a gain of 29·4 per cent. Exports to British South Africa were up 95·8 per cent, Australia 18·6, New Zealand 61·9, Belgium 304, France 116, and Netherlands 59·4, while a decrease of 17·8 per cent was recorded for Japan.

Total domestic exports during the 11 months ending November were valued at $917,131,115 compared with $748,184,891 in the same period of 1935. The United States was Canada's best market during this period, followed closely by the United Kingdom. The amount to the United States was $366,992,672 compared with $322,541,847, and to the United Kingdom $362,511,095 against $280,238,375.

Imports of paper were valued at $679,888 in October, compared with $572,888 a year ago. A large part at $464,429 came from the United States. Wood pulp imports, worth $53,404, came from United States.

JUST AMONG OURSELVES

DECEMBER-JANUARY

ADDITIONS

NOVA SCOTIA

Halifax: V. E. Spence, Customs Excise Examiner.

ONTARIO

Toronto: J. M. Kelly, Clerk, Grade 1; William Winterberry, Clerk, Grade 1.

MANITOBA

Winnipeg: T. C. Luty, Clerk, Grade 1.

BRITISH COLUMBIA

Vancouver: Edward Hall, Customs Guard; P. J. Coombes, Customs Truckman.

ADMINISTRATIVE

Robert Irvine, Office Boy; W. J. Langford, Office Boy; M. V. McCormick, Stenographer, Grade 1; Herve St. Jacques, Clerk, Grade 1.

DEDUCTIONS

Nova Scotia

Halifax: F. W. Bailey, Customs Excise Examiner (retired).

New Brunswick

Saint John: W. P. McCormick, Customs Excise Examiner (retired).

Quebec

Montreal: T. D. Sullivan, Customs Excise Clerk (retired).

Ontario

North Bay (Cobalt): W. E. Haywood, Customs Excise Clerk (retired).

Prescott: A. M. Halliday, Customs Excise Clerk (retired).

Simcoe: W. A. Mabee, Collector of Customs and Excise, Grade 2 (retired).

Toronto: H. O. Brown, Customs Excise Clerk (deceased); R. S. Burrows, Assistant Customs Appraiser (retired); Daniel Flynn, Customs Truckman (retired).

Administrative

A. G. Dumontier, Clerk, Grade 3 (retired); R. H. Evans, Registrar of Correspondence (retired); Margaret McPhee, Stenographer, Grade 2 (resigned); G. T. Wild, General Repairman (retired).

PROMOTIONS

New Brunswick

Saint John: F. C. Abbott from Customs Excise Supervising Officer to Surveyor of Customs and Excise, Grade 5.

Woodstock (Grand Falls): L. P. Gillespie from Customs Excise Examiner (L.S.) to Sub-Collector of Customs and Excise (L.S.).

Quebec

Huntingdon (Hemmingford): C. I. Jackson, from Customs Excise Examiner (L.S.) to Sub-Collector of Customs and Excise (L.S.).

Montreal: J. J. Biley, from Office Boy to Clerk, Grade 1; R. B. Blizard, from Office Boy to Clerk, Grade 1; J. J. J. Brunet, from Office Boy to Clerk, Grade 1; J. R. G. Delisle, from Office Boy to Clerk, Grade 1; J. A. L. R. Deschamps, from Office Boy to Clerk, Grade 1; J. P. E. Dupont from Customs Express and Postal Cashier to Customs Excise Cashier, Grade 8; J. A. H. Galarneau, from Customs Appraiser to Customs Appraiser (Div.); J. A. Lalumiere, from Special Exciseman, Grade 2, to Special Exciseman, Grade 3; J. C. G. E. Laplant, from Office Boy to Typist, Grade 2; E. G. Moorhouse, from Office Boy to Clerk, Grade 1; Hector Porteous, from Senior Customs Excise Clerk, to Principal Clerk.

Ontario

Belleville: W. I. Cole, from Senior Customs Excise Examiner to Special Exciseman, Grade 1.

Brockville: L. F. V. Taylor, from Customs Excise Examiner to Cashier and Computing Clerk.

Fort Erie: T. F. Bown, from Customs Excise Examiner to Senior Customs Excise Examiner.

Niagara Falls: M. S. Chamberlain, from Customs Excise Examiner to Senior Customs Excise Examiner.

Ottawa: J. O. L. Miron, from Customs Excise Clerk to Express and Postal Computing Clerk; L. O. Ward, from Customs Excise Cashier to Computing Clerk.

Sault Ste. Marie: M. E. F. Sheridan, from Cashier and Computing Clerk to Senior Customs Excise Examiner.

Toronto: W. J. Greene, from Customs Excise Examiner to Senior Customs Excise Examiner; John Robinson, from Computing Clerk to Senior Customs Excise Clerk.

Manitoba

Winnipeg: Harold Milnes, from Special Exciseman, Grade 3, to Head Clerk.

Saskatchewan

Saskatoon: James McDougall, from Express and Postal Computing Clerk to Computing Clerk.

Alberta

Edmonton: George Edgecombe, from Computing Clerk to Chief Customs Excise Clerk, Grade 4.

British Columbia

Vancouver: A. E. Frisby, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2; Henry Gordon, from Customs Truckman to Customs Excise Clerk.

Victoria: Jack Fawcett, from Office Boy to Clerk, Grade 1.

Administrative

Miss J. I. Lillico, from Stenographer, Grade 2, to Stenographer, Grade 3; G. A. Parker, from Clerk, Grade 2, to Clerk, Grade 3; J. D. Reid, from Clerk, Grade 2, to Clerk, Grade 3.

PROMOTION AND TRANSFER

Inspection

S. D. Yeo, from Special Exciseman, Grade 3, Montreal, P. Q., to Inspector of Customs and Excise, Ottawa, Ont.

TRANSFERS

Ontario

J. K. Williams, from Special Exciseman, Grade 3, Niagara Falls, to Special Exciseman, Grade 3, Toronto.

DOMESTIC EXPORTS TO UNITED STATES

Canada's domestic exports to the United States of commodities affected by the Canada-United States Trade Agreement were more than $5,367,000 higher in November than in the same month last year, while the total for all commodities was about $10,570,000 in excess of last year. The affected commodities were valued at $20,891,420 compared with $15,524,177, while total exports were $46,536,866 against $35,966,967. During the eleven months ending November, exports under the trade agreement were valued at $194,667,373 compared with $152,284,930, while total domestic exports amounted to $366.992,672 against $322,541,847.

Leading commodities affected by the agreements in November follow, with 1935 figures in brackets: potatoes $341,663 ($43.035), whiskey $2,460,042 ($2,219,550), cattle $166,359 ($136,606), bran, shorts and middlings $631.029 ($192.686), maple sugar $269,161 ($588), alfalfa clover seed $91,174 (nil), alsike clover seed $79,806 (nil), horses $101,837 ($41,588), fresh and frozen fish $417,752 ($399,061), canned lobsters $40,492 ($42,031), undressed fur skins $149.651 ($26,589), cheese $50,787 ($18,609), cream $13,859 (nil), fire wood $61,061 ($50,185), laths $125,623 ($97,795), logs $48.535 ($90,656), soft wood planks and boards $883,694 ($643,162). hard wood planks and boards $178,667 ($88.142), pulp wood $897,714 ($435,000), shingles $593.202 ($653,340), wood pulp $2,312.053 ($2.217,175), newsprint paper $8.283.250 ($6.169,838), ploughs and parts $58,480 ($31.210), nickel in matte or speiss $208 263 ($27,568). artificial abrasives $359,108 ($274,474). asbestos $383.250 ($329.517). asbestos sand and waste $244.867 ($159,041), crude gypsum $97.345 ($50,689), acetic acid $97.582 ($197.830), cyanamid $298.201 ($209.928).

CANADIAN CATTLE TO U.S.

Exports of Canadian cattle to the United States up to November 21 amounted to more than 121,000 head during 1935.

ESTIMATE OF FRUIT CROP

The second estimate of the fruit production of Canada in 1936 shows that the crop this year was, on the whole, substantially less than in 1935 for the fruits grown in commercial quantities in Canada. The total yields of the different fruits for 1936 with the 1935 figures in brackets are as follows: Apples, 3,777,900 barrels (4,496,400 barrels); pears, 368,400 bushels (423,100 bushels); plums and prunes, 156,100 bushels (263,100 bushels); peaches 440,500 bushels (619,600 bushels); apricots, 2,660 bushels (99,900 bushels); cherries, 193,200 bushels (214,500 bushels); strawberries, 21,347,000 quarts (27,505,800 quarts); raspberries, 5,447,600 quarts (8,140,700 quarts); grapes, 23,104,000 pounds (42,945,500 pounds).

In Nova Scotia the 1936 apple crop is estimated at 1,500,000 barrels compared with 1,800,000 barrels in 1935. Unfavourable weather in the fall of 1936, marked by high winds and frosts injured practically all the fruit unpacked, estimated at 25,000 barrels. Wind storms at an earlier period caused a loss of about 100,000 barrels. Quality in general this year was below that of 1935. Only about 60 per cent of the 1936 crop will be suitable for export.

The apple production in Ontario for 1936 is placed at 684,200 barrels as against 727,000 barrels in the previous year, while in British Columbia the comparative figures are 4,448,100 and 5,144,700 boxes. In New Brunswick this year's crop is given as 20,000 barrels compared with 32,500 barrels in 1935. Quebec had a yield of 91.000 barrels in 1936 and 222,000 barrels in 1935.

Sharp declines in 1936 for all the other fruits are reported in comparison with the previous year, except in pears, plums, strawberries and raspberries in Nova Scotia, which show moderate increases and in New Brunswick the 1936 production of strawberries and raspberries was more than in 1935. Quebec produced more strawberries in 1936 than a year ago. The output of currants and gooseberries in British Columbia was slightly higher in 1936 than in 1935.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of net Collections by Districts received during the nine months of the fiscal year December 1935 and December 1936. (Decrease marked *)

Districts	1935-36	1936-37	Increase or Decrease	Districts	1935-36	1936-37	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	367,533 37	641,334 71	273,801 34				
Halifax........	1,094,775 29	1,198,248 46	103,473 17	Fort William..	177,084 93	241,020 96	63,936 03
Saint John.....	759,033 89	853,391 27	94,357 38	Winnipeg......	1,947,844 43	2,180,547 70	232,703 27
Quebec........	727,255 06	1,145,910 82	418,655 76	Regina........	177,431 96	227,603 91	50,171 95
Montreal......	21,513,148 93	24,261,805 01	2,748,656 08	Saskatoon.....	100,428 11	129,278 99	28,850 88
Ottawa.......	4,330,524 68	7,629,368 73	3,298,844 05	Calgary.......	975,530 57	1,117,673 30	142,142 73
Kingston......	172,383 55	322,471 81	150,088 26	Edmonton....	348,560 85	378,448 29	29,887 44
Belleville.....	383,285 11	426,656 38	43,371 27	Vancouver....	4,869,916 92	6,080,228 74	1,210,311 82
Toronto.......	23,442,452 16	30,922,526 35	7,480,074 19	Yukon........	16,803 88	22,488 69	5,684 81
Hamilton.....	5,269,786 40	5,692,500 42	422,714 02				
London.......	6,749,346 06	8,128,636 43	1,379,290 37	Total.....	73,423,126 15	91,000,140 97	18,177,014 82

The National Revenue Review

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February, 1937

Vol. X No. 5

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
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Commissioner of Excise, DAVID SIM.
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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. X OTTAWA, FEBRUARY, 1937 No. 5

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

Dealing with Indecent Publications

SUCCESS has attended the efforts of the Department during the past calendar year in preventing the importation into Canada of immoral or indecent books, magazines and obscene photographs. Constant scrutiny by Collectors and other officers of Customs has caused the interception of large quantities of such material, and there has been close co-operation by all concerned with the official Examiner of Publications at headquarters, who passes upon all doubtful books and magazines. Many were prohibited importation by official memorandum, and quantities were either placed under seizure or returned to exporters abroad.

Although the subject has been dealt with in the REVIEW on previous occasions, some misconception still exists regarding the powers of the Department in this regard. Censorship is not a new thing. Power to prevent the importation of immoral or indecent publications has existed in all tariffs since Confederation, and was incorporated in the tariff schedules of the provinces prior to 1867. It is therefore not something which has developed suddenly.

In order to make the procedure clear, the following details are given once more:—

Item 1201, Schedule C of the Customs Tariff, classifies as prohibited goods: "Books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character."

Section 13 of the Customs Tariff Act reads: "The importation into Canada of any goods enumerated, described or referred to in Schedule C to this Act is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed or otherwise dealt with as the Minister directs; and any persons importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars."

The question is asked frequently as to the methods employed to prevent the importation of indecent publications. Collectors of Customs are constantly forwarding sample copies covering importations, to Ottawa for the attention of the Examiner of Publications. In addition many organizations and individual citizens draw attention to undesirable books and periodicals. During the calendar year 1936 the Examiner of Publications received 1,440 such letters. The number of individual books sent in for reading and examination was 900, representing shipments totalling 7,753 copies. In the twelve months official memoranda prohibiting importation of 74 individual titles were issued. It should be explained that a memorandum is sent to Collectors only when a book or magazine is likely to have a general circulation. In many cases obviously indecent books, photographs, etc., are ordered to be seized and no memorandum is issued, as their importation is not likely to be of a general character.

It is stressed once more that Collectors and others continue to forward to the Examiner of Publications any book or periodical of a doubtful character. Delivery of such importations by Collectors should be withheld in all cases until a report is received thereon. Close co-operation, which has existed in the past, is essential.

Large Increase Last Year in Tourist Travel

ELSEWHERE in this issue there appears the department's annual compilation of tourist automobile statistics for the year 1936, by provinces, compared with a similar statement for the previous year.

The total number of foreign automobiles admitted for touring purposes last year under the three period classifications of 48 hours, 60 days and 6 months was 4,074,523, which exceeded 1935 figures by 469,437, an increase of over 8 per cent. 2,280,265 cars were admitted for 48 hours, an increase of 274,324 over last year. Cars admitted for 60 days totalled 1,192,935, giving another advance over 1935 of 221,918. The third class, that of cars admitted for 6 months exceeded the previous year by 195, the importations for 1936 having been 1,323.

Examined by provinces the figures reveal that there was increased tourist traffic in nearly every province in almost every class. An analysis of the port figures shows that the three leading ports for the past few years, viz: Windsor, Fort Erie and Niagara Falls, maintained their respective positions in 1936, all with increased traffic. At Windsor a total of 842,679 tourist automobile permits was issued, 597,416 for 48 hours, 245,212 for 60 days, and 51 for 6 months. Fort Erie followed with the issuance of 827,413 permits, of which 659,453 were for 48 hours, 167,779 were for 60 days and 181 for 6 months. Next in order, Niagara Falls issued a total of 704,472 permits, 554,563 of which were for 48 hours, 149,892 for 60 days, and 17 for 6 months.

Among other leading ports in this activity is the busy frontier port of St. Stephen, N.B., at which a total of 375,320 permits was issued to visiting tourists for all three periods of time. Next in order we find Rock Island, Que., 95,413; Edmundston, N.B., 74,609; Sarnia, Ont., 73,554; Walkerville, Ont., 71,131; Philipsburg, Que., 63,916, and Pacific Highway, B.C., 51,155.

The number of Canadian cars reported outwards for touring purposes last year totalled 689,674, an increase over 1935 of 30,415.

It is interesting to note the continued upward trend which the past two years have made manifest in the visitations of friendly neighbours from the south, who find attractions sufficiently alluring to invite their return year after year.

The department expresses its appreciation of the manner in which frontier officers met our visitors of 1936, which, from many reports, was characterized by friendly courtesy and efficiency, two virtues which are prime requisites of any frontier officer in the performance of his important duties.

Bees by the Million

A RECORD number of bees was imported through the Customs Express branch at Winnipeg from April to July last year. Manitoba beekeepers received through this office $50,000 worth of bees, shipped in 8,000 crates with three to four packages in each crate, or about 25,000 packages containing 200,000,000 bees, in two and three pound packages. The majority of packages are two pounds, and there are 4,500 bees to the pound. In the centre of the package is the separately caged queen.

These importations come mostly from Alabama, Mississippi, Louisiana, Georgia, Texas and California.

The importation of bees is increasing each year. In 1932 the number of packages received was 10,000, valued at over $16,000, entered through the Express branch and consigned to all parts of the province. The importation of bees has almost trebled since that time.

All in the Christmas Mail

(This article was prepared for the REVIEW by Walter Jordan, Superintendent. Customs Postal Branch. Winnipeg.)

THE nature of Christmas gifts passing through Customs at Winnipeg during the recent holiday season did not vary much from that of former years. The greatest concern seemed to be caused when recipients were required to pay duty on cigars and cigarettes. Playing cards seemed to be a popular gift this season.

Each Christmas brings some unusual incidents to light such as these:—

There was the case of the young lady who found it difficult to understand why duty should be charged on a brooch valued at $700, sent to her as a gift by a friend; and accordingly had it returned to the sender.

An importer, who formerly resided in Poland, was eager to make known to an officer that the dried mushrooms sent as a Christmas gift were grown on a farm in the country where he spent his boyhood days.

The wrathful indignation of a farmer's wife was aroused when she found that her friend had sent her dainty lingerie fit to adorn the person of a girl living in the city, instead of being suitable clothing for the farm.

Not being able to obtain a certificate from the Meat Inspector to import a fat "bag of mystery" resembling a huge German sausage of ripe, old age, upon which officers cast a severe eye and practised holding their breaths until this specimen of culinary art was safely put back into its container, caused keen disappointment and resentment to an importer.

A lady receiving a brooch from a friend in Italy, proudly informed the officer attending her that this gift was made from the lava which flowed forth from Mt. Vesuvius.

Exquisite lace work made by girls in Indian schools was the Christmas gift from a friend residing in India for milady's boudoir.

From a tea planter in Ceylon came a Christmas gift of a walking stick with a handle resembling an elephant, made from ebony with ivory tusks.

A missionary in Japan remembered a friend in Canada at Christmas time by sending a fragile china tea set to adorn his table.

From the British Isles the ship trains brought their full quota of Christmas puddings, shortbread, socks and sweaters, etc., for all and sundry.

These, and many other incidents added zest to the Christmas spirit, and lightened the duties of the officers during this busy season.

Mr. S. Carberry, Superintendent, reports that a varied assortment of Christmas gifts was received at the Customs Express branch during the festive season from Europe and the United States. Some live stock also appeared among the gifts, dogs, cats, birds, and a monkey which appeared to cause some concern to the person receiving it. A baby alligator was sent from Miami, Florida, as a pet. The person receiving this latter also exhibited some agitation.

Plum puddings, cakes, figs, dates, grape fruit, apples, oranges, fish, turkeys, ducks, geese, chickens cooked and uncooked, bacon, sausages, hams and canned meats were among the assortment of eatables.

Clothing of various sorts was received from model gowns to pyjamas, bed clothing, children's wear of all descriptions, tobacco, cigarettes and cigars, perfumes, manicure sets, and many kinds of toilet requisites, plated ware, musical instruments such as ukeleles, violins, and radios; toys of every description.

France—Regulations re Marking Imported Goods

A RECENT issue of the French "Journal Officiel" contains four Decrees providing that the goods mentioned below, when of foreign origin, may not be imported into or sold in France, unless they bear an indication of their country of origin in clear, indelible Latin characters. This requirement came into force on February 7.

The goods referred to are printed labels, wrappings, boxes, packings, etc., which bear lithographic or metallographic printing, geographical globes, sanitary-ware of enamelled sheet iron and hand and compression pumps.

An interesting feature of the French regulations and one in which they differ from the Canadian marking legislation is found in the specific directions which are furnished with regard to the manner in which the indication must be applied. For instance, on labels the indications must be in the middle of the right side and at least one centimetre from the lower edge, except that small labels of less than 25 square centimetres must be marked at least two millimetres from the edge.

For the information of those who may be interested in fuller details, these may be found in the London Board of Trade Journal, dated 24th December, 1936.

Travel Increased in December

HERE is a glimpse of tourist travel in December, when traffic is usually light, through the port of Niagara Falls, totals for the final month of 1936 showing substantial gains over December, 1935, figures for which are in brackets:—

Total number of automobiles inward and outward 119,538 (105,565), increase 13.973; United States cars inward 37,460 (34,640), increase 2,820; United States cars outward 40,358 (33,143), increase 7,215; Canadian cars inward 20,353 (19,507), increase 846; Canadian cars outward 21,367 (18,275), increase 3,092; other vehicles inward 2,402 (1,926), increase 476; other vehicles outward 2,342 (1,946), increase 396; passengers inward 235,633 (202,091), increase 33,542; passengers outward 234,535 (201,367), increase 33,168.

Sixty-day touring permits issued in December numbered 2,935, an increase of 947 compared with December, 1935. Traveller's vehicle permits numbered 209, an increase of 106. Cars entered for periods of 48 hours or less totalled 34,580, an increase of 1,320, while Canadian cars reported outward under touring permits totalled 4,100, an increase of 1,207.

Christmas Business was Heavy

CHRISTMAS business swelled the receipts at the Customs Express and Postal branches in Toronto and Montreal in December. Duty collected at the express branch, Toronto, during the month of December last amounted to $225,122, an increase of $31,898 over December, 1935. Packages received numbered 32,189, an increase of 15,907; entries 3,954, an increase of 1,006. Collections at the Customs postal branch totalled $71,932, increase $6,738; packages received 36,790, increase 4,120; packages delivered 33,000, increase 5,481; entries 2,979, increase 512.

Substantial gains at all points were made at both the Customs postal and Customs express branches, Montreal, during the month of December, 1936, compared with December, 1935, as the following totals covering the respective months show: postal branch—collections $77,903 ($72,599), increase $5,304; parcels received 28,794 (25,904), increase 2,890; parcels cleared 28,249 (25,534), increase 2,715; entries 2,186 (1,965), increase 221; express branch—collections $167,501 ($147,028), increase $20,473; packages received 16,758 (11,001), increase 5,757; entries 2,466 (2,086), increase 380.

One Thousand Letters a Day

THE Department's mail bags are heavy. During the past calendar year a daily average of about one thousand letters dealing with matters of Customs and Excise was handled by officers of the Records Branch at headquarters. Letters received last year numbered 135,990, made up of Customs 95,641, Excise 40,349; while outgoing letters numbered 175,225, made up of Customs and staff 133,625, Excise 27,500, sales tax 14,100. This shows a daily average of 453 letters received and 584 letters sent out, or a grand total of 311,215 letters handled by the branch in 1936. During the calendar year 1935 incoming and outgoing letters totalled 286,222, a difference of 24,993. This shows a daily average of 436 letters received and 518 letters sent out that year.

Immediately a letter is received at the Records Branch it is stamped with the date of receipt, read, classified, given a file number, and then recorded in the Register of Letters Received, where each letter is given a consecutive number; a précis of the contents is recorded, together with the date of receipt, name and address of the writer, name of officer or branch to which sent, and the date. It is then placed on a file which is composed of other related correspondence, and delivered to the proper branch or officer. A card index shows to whom each file has been sent. Also copies of all letters dealing with Customs and Excise matters sent out from the Department in answer to letters received are placed in binders, and a record is kept in ledgers.

There are approximately 228,000 files kept in the Records Branch, of which number about 50,000 are active.

Imported Coronation Material

(This article was prepared by P. L. Young, Chief Clerk of Correspondence at headquarters.)

WORLD wide interest will be centered around the ceremonies in London in May next attendant upon the Coronation of Their Most Excellent Majesties King George VI and Queen Elizabeth.

Undoubtedly every country in the world will be represented, and among the most enthusiastic and interested visitors will be those who represent the Dominions, Crown Colonies, Dependencies and Possessions. Judging by steamship reservations alone, it is quite apparent that Canada will be well represented, and that residents of every province will be there in both official and private capacities. These undoubtedly will return with souvenirs of the event, which may come to be numbered among the family treasures. Those who must perforce remain at home, will no doubt participate in some loyal observance of the occasion, and patriotic sentiments will be expressed in various ways, including a display of bunting.

Souvenirs of the event may be lapel medallions or badges, replicas of the coronation medal, pictures of Their Majesties, in their robes of state, flags of the Empire inset with portraits of Their Majesties, and even specially designed coronation cutlery services, silver tea services, or china tea sets may be purchased. All of these and many other interesting items are now being produced within the Empire, and are now available to patriotic British subjects throughout the Empire.

An interesting feature of the trade in souvenirs on important occasions of this kind, is found in the fact that the production of coronation souvenirs is not restricted to British Empire countries, but many foreign countries are manufacturing these goods for shipment to British destinations, where they are expected to enjoy a popular sale.

In anticipation of the importation of goods of this class, the United Kingdom, on the recommendation of the Import Duties Advisory Committee, enacted an Order which provided for the collection of duties of Customs amounting to 100 per cent of the value of the articles described in the following paragraph, when imported into the United Kingdom between the 15th day of December, 1936, and the 31st day of July, 1937:

1. Articles of all kinds suitable for use for or in connection with the celebration or commemoration of the Coronation of His Majesty or as souvenirs thereof, being articles which consist of, or bear, a representation of His Majesty, any member of the Royal Family, the Royal cypher, the Royal arms, any Royal emblem, escutcheon, badge, crest, armorial bearings or insignia, any article or building associated with the Coronation, or a flag of any country in the British Empire, or which consist of or bear any other mark or device which renders them suitable for use as aforesaid.

2. Flags of any country in the British Empire and flags resembling any such flag.

This was followed by Orders passed in fairly rapid succession by a number of British Dominions, Colonies and Possessions, among them being Australia, Newfoundland, Antigua, St. Vincent, St. Lucia, Trinidad, Barbadoes, Bermuda, Jamaica, Montserrat, St. Christopher-Nevis, Malta, Fiji, British Guiana, Grenada, Federated Malay States, and Sierra Leone, all of which have adopted tariff measures involving the imposition of ad valorem rates, some of them as high as 300 per cent. From this it would appear to be reasonably certain that Empire producers feel that British Empire products should comprise the principal supply of coronation material as souvenirs of the occasion.

Departmental Rulings

" Reid-Way " Whirlwind Sander, per illustration, operated by a built-in motor, which can be converted from a floor sanding machine to a bench machine and vice versa, manufactured by the Reid-Way Co., Cedar Rapids, Iowa, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427.

" Bliss" No. 1-S High Speed Armature Disc Notching Press, per photograph, manufactured by K. W. Bliss Co., Rochester, N.Y., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

" Oslund " Rotary Automatic Labelling Machine, per illustration, designed for labelling a variety of bottles and jars with body labels, and also equipped with specially designed foil mechanism for placing foil around the necks of bottles, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

Type " M " Caustic High Pressure Proportioning Pump, per illustration, from Hills-McCanna Company, Chicago, Ill., designed for accurately feeding and proportioning small and large volumes of liquids and for pumping against high pressures, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

Milk Homogenizers, per illustration, imported from the Creamery Package Co., New York City, with a capacity of 800 United States gallons, at the present time are held to be of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427.

"Made in Canada" Rulings

COLLECTORS were advised by official memorandum dated January 5, 1937, as follows:—From information before the Department, Acetone in all grades is now of a class or kind made in Canada.

Note: This ruling transferring Acetone from the category of " a class or kind not made in Canada " to that of " a class or kind made or produced in Canada " is issued in accordance with the Government's undertaking to give " adequate notice " to parties concerned, and is to be effective three weeks from the date hereof.

Changes in list of Customs-Excise Ports

Centreville, N.B., closed as an outport and established as a Preventive Station under the survey of the port of Woodstock, New Brunswick, effective from 1st February, 1937.

Arcola, Broadview, Qu'Appelle, Wapella, Wolseley, Sask., postal collecting stations under the survey of the port of Regina, Saskatchewan, closed as from the 1st January, 1937.

Joggins Mines, N.S., a postal collecting station under the survey of the port of Amherst, Nova Scotia. The Post Office name changed to Joggins, effective from the 9th January, 1937.

Passover Bread

COLLECTORS are informed that by Order in Council (P.C. 35/17) dated the 8th January, 1937, authority is granted for the remission of Customs duty, sales and special excise taxes on Passover Bread or Matzos and the following Matzo products:—

Whole Wheat matzos, Hygienic matzos, Thin matzos, Egg matzos, Matzo crackers, Whole wheat matzo crackers, Matzo meal, Matzo cake meal, Matzo farfel, Matzo whole wheat meal, Matzo cereal, Hygienic matzo crackers, Passover vinegar,

imported for use during the coming Passover season and entered at Customs from the 19th day of January to the 3rd day of April, 1937, both days inclusive.

Re Canada-United States Trade Agreement, 1935

BY Order in Council (P.C. 25) passed on the 11th January, 1937, it is ordered that electroplated silverware, n.o.p., the produce or manufacture of the United States, when conveyed without transhipment from a port of the United States of America or from a port of a country enjoying the benefits of the British Preferential or Intermediate Tariffs into a customs port of Canada, shall, on and after December 2, 1936, be held to be exempt from ordinary customs duties in excess of 30 per cent ad valorem.

Canada's Trade in 1936

THE total trade of Canada in 1936 amounted to $1,663,092,798, of which imports accounted for $630,190,844, domestic exports $1,015,205,435 and the re-exports of imports $12,696,519. The aggregate trade in 1936 was the largest since 1930 when the total was $1,913,939,832; in 1935 it was $1,388,657,610. The imports were also the highest since 1930 when the total was $1,008,479,479; in 1935 it was $550,314,551. Domestic exports were the highest since 1929 when the total was $1,184,825,844; in 1935 it was $825,284,114. The lowest export was in 1932 at $546,209,245, and the highest in the last 17 years was in 1928 at $1,356,550,063.

Export Licences—Gold Coin or Bullion

REFERRING to Departmental Memorandum Series D No. 2, and Supplements Nos. 1, 2 and 3, in which there is printed the regulations as amended providing for the prohibition of the exportation of gold, whether in the form of coin or bullion, except under licence by the Minister of Finance, Collectors are now advised that by Order in Council (P.C. 3235) of the 22nd December, 1936, it is provided that these regulations shall remain in force until the 31st December, 1937, unless sooner rescinded by Order in Council.

Excise Duty Collections

TOMPARATIVE statement of Excise duty collections, in Canada, during the months of December, 1935, and December, 1936:—

December, 1936, spirits potable, $1,162,942; December, 1935, $1,030,478. December, 1936, spirits, non potable, $47,673; December 1935, $86,525. December, 1936, validation fee, $153,061; December, 1935, $52,972. December, 1936, malt, $511,226; December, 1935, $539,471. December, 1936, beer, $35,291; December, 1935, $28,231. December, 1936, malt syrup, $11,530; December 1935, $11,464. December, 1936, cigars, $29,472; December, 1935, $32,881. December, 1936, cigarettes, $1,741,967; December, 1935, $1,846,227. December, 1936, manufactured tobacco, $343,354; December, 1935, $331,928. December, 1936, licences, $139; December, 1935, $116. December, 1935, foreign leaf, $213,187. December, 1936, total, $4,036,660; December, 1935, $4,173,483.

Comparative statement of tobaccos, cigarettes, cigars and foreign leaf tobacco entered for consumption, in Canada, during the months of December, 1935, and December, 1936:—

December, 1936, tobacco, cut, 1,359,242 pounds; December, 1935, 1,301,415 pounds. December, 1936, tobacco, plug, 295,077 pounds; December, 1935, 300,057 pounds. December, 1936, snuff, 62,348 pounds; December, 1935, 56,608 pounds. December, 1936, cigarettes, number 435,425,023; December, 1935, 461,468,601. December, 1936, cigars, number 9,687,671; December, 1935, 10,389,598. December, 1936, foreign leaf tobacco, 393,111 pounds; December, 1935, 521,489 pounds.

Wheat and Flour Exports in 1936

THE export of wheat in 1936 amounted to 243,041,530 bushels valued at $226,913,763 compared with 165,672,671 bushels at $137,152,807, an increase of 77,368,859 in quantity and $89,760,856 in value. The average export price in 1936 was 93 cents per bushel which was about 10 cents higher than in 1935. The export of flour was 4,850,071 barrels at $20,638,718, compared with 4,881,057 at $19,001,050 in 1935, a decrease of 30,986 barrels in quantity but an increase of $1,637,668 in value. The average export price in 1936 was $4.25 per barrel as against $3.89 in 1935.

Intermediate Tariff Extended to Panama Canal Zone

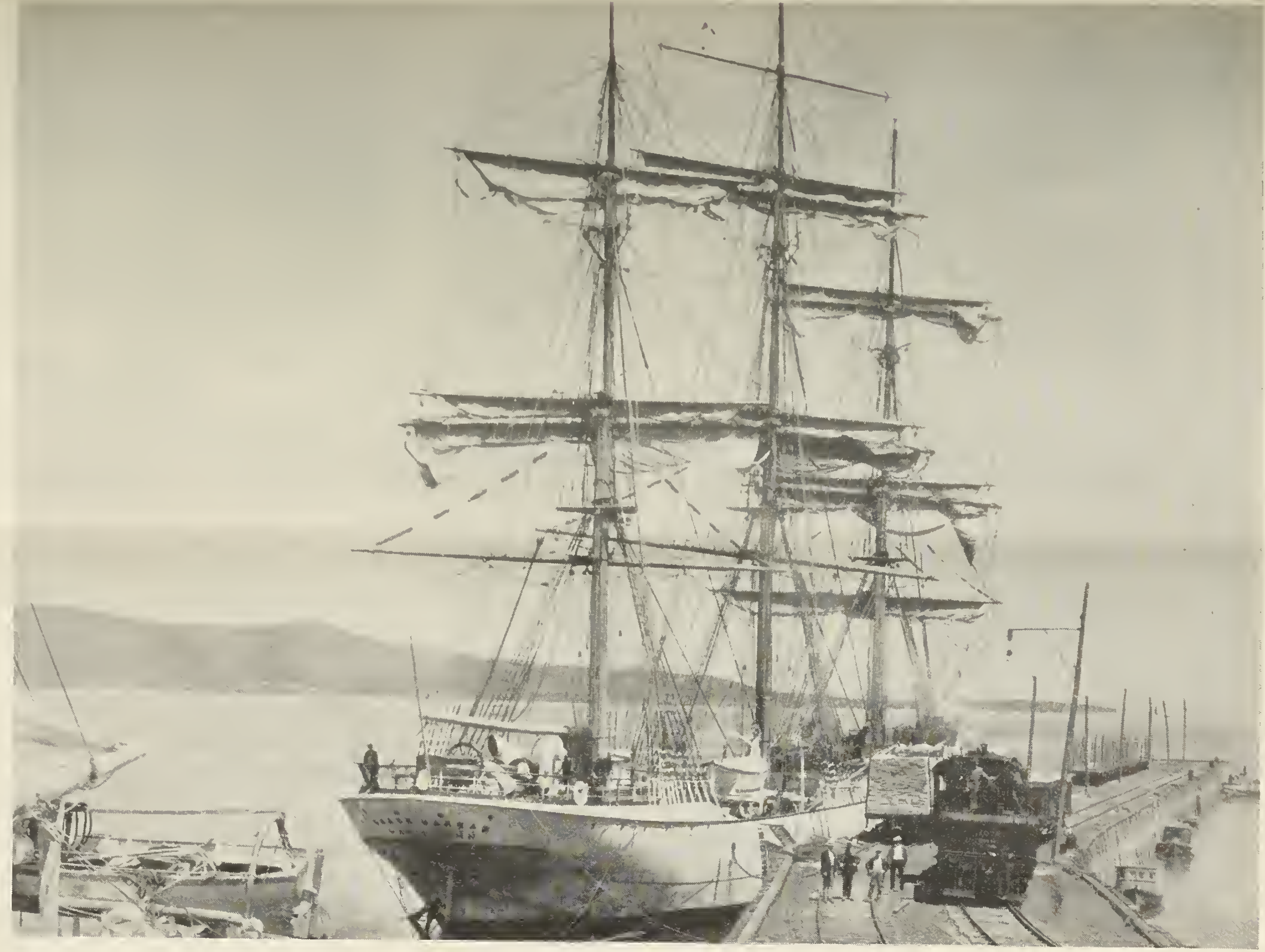
BY Order in Council (P.C. 3278), dated the 29th December, 1936, to be published in *The Canada Gazette* on Saturday, the 9th January, 1937, the benefit of the Intermediate Tariff is extended to the Panama Canal Zone.

Under this Order the benefits of the Intermediate Tariff may be extended to the natural and manufactured products originating in and coming from the Panama Canal Zone, when conveyed without transhipment from the Panama Canal Zone, or from a port of a country enjoying the benefits of the British Preferential or Intermediate Tariff, into a sea, lake or river port of Canada.

This Order in Council shall apply to goods imported or taken out of warehouse for consumption on and after the 9th January, 1937, and to goods previously imported for which no entry for consumption was made before that date.

Invoices of goods for entry under the Intermediate Tariff shall be certified to as to origin, quantity, value and other particulars as prescribed by the Customs regulations. The Certificate of Origin shall be in form similar to the Certificate (A), Form "M-A," Memo. Series D No. 43.

Until the 31st March, 1937, Certificate "M" may be accepted provided Collectors are satisfied that the goods comply with the provisions of Form "M-A" as to content, and the regulations have been otherwise complied with.



This photograph was sent to the *Editor* as a reminder of days that are gone. It shows a schooner lying at Campbellton, New Brunswick, loading Miramichi lumber. Schooners of this type have almost disappeared. The lines of John Masefield are recalled,—

"I must go down to the sea again, to the lonely sea and the sky,
And all I ask is a tall ship and a star to steer her by."

* * HERE AND THERE * *

Here are some interesting notes sent to the *Editor* by S. Carberry, Superintendent of the Customs Express branch, Winnipeg:—

Some time ago, on a Saturday night at 11.30 p.m., the express agent phoned Mr. Carberry at his house to say that a lioness had arrived on the Northern Pacific, and would he come down to the station and arrange to release the shipment from Customs. The express officials wanted the animal released for delivery before it broke out of the crate it was shipped in.

A group of Nobles of the Mystic Shrine who had been touring in North Dakota, acquired the animal at Grand Forks and presented her to the City of Winnipeg as an addition to the Parks Board zoo. The lioness was an eight months old cub and had been treated like a house pet, and is now a great favourite at the City Park where thousands of children and their parents visit her cage in the summer months.

Here is a fish story. A shipment of fresh carp, packed in ice, arrived from Green Bay, Wisconsin, after having been 48 hours in transit. When being examined it was found that several of them showed signs of life. One was placed in water, and after a few minutes moved its tail and gills. One of the express clerks felt its teeth and was promptly bitten.

A shipment of twelve "blue" foxes for breeding purposes was ordered from Greenland by a local Manitoba fur ranch. There being no regular steamship line between Greenland and Canada, the shipment was sent from Greenland to Denmark, thence to New York, and then by express to Winnipeg, the animals arriving in good condition. The crates were much larger than usual to allow the animals to exercise.

A Customs-Excise officer at Saint John, N.B., who has been looking into the early history of that port has furnished the *Editor* with some interesting notes regarding those days. Here are some of them, in the quaint phraseology of the time:—

From the *St. John Gazette,* January 6th, 1806. Charles Edward Leonard, Deputy Superintendent of Trade and Fisheries, is appointed by the Honourable the Commissioners of His Majesty's Customs a Preventive Officer on the coast of His Majesty's North American Colonies from Cape Gaspe, in the River St. Lawrence, to the River St. Croix, comprehending New Brunswick, Nova Scotia, Islands of Cape Breton, Prince Edward, and Magdalen in the Gulph of St. Lawrence.

October 27, 1806. Samuel James Wenner, Master of the Ship *Mary-Ann,* forewarns all Publicans and others against trusting any of the seamen belonging to the said ship while she may remain at the port, these men being under articles until the vessel's return to London; cannot after this notice be detained from the ship by arrest for debts incurred here, and have no wages due them until the voyage is completed.

February 29, 1796. Resolved that there be granted to His Majesty the following duties of import to-wit. On every pound of Loaf Sugar, one penny; on every Hhd. of Porter containing 63 gals., five shillings; on every brl. of porter containing 42 gals., 3 shillings, 4 pence; on every pack of playing cards, 6 pence; on every gal. Rum, brandy and other spirits, 4 pence; on every gal. Wine, 6 pence; on every Cwt. of brown sugar, 2 shillings.

October 20, 1802. In the *Lord MacCartney,* which arrived on October 20, 1802, from London, came passengers William Wanton, Collector of this port, and wife, whose return hither was welcomed by the inhabitants of this city with the most marked attention and respect.

October 27, 1802. Yesterday there was an alarm among the vessels in the road owing to the appearance of a large ship in the offing, which was at first supposed to be a Man-of-War. Upon a private signal being made from the *Alfred,* she immediately stood in and proves to be a great North Country built Cat with the name of *Spectator* on her stern. In coming in she was near running foul of the Guardship, but the vigilance of the Captain and crew prevented. The Cat has come to off the Lower Cove. It appears that all her guns are wood except two swivels in the poop, and that her powder is damaged, it being some of the old stuff which was imported into America during the last rebellion, and is now fit for nothing but to make a noise. She'll be thoroughly examined by the Guardship. The *Monitor* lays near the Point, she means to hoist a light in the maintop during the dark nights.

Here is an unusual item gleaned from Customs statistics. Shipments of natural mineral waters from Canadian springs totalled 146.516 imperial gallons valued at $16,590 in 1935 against 97,440 worth $17,738 in 1934. Production in both years originated in Ontario and Quebec. Some of the more prominent Canadian mineral waters possessing special therapeutic or hygienic properties include the following: in Quebec the Abenakis springs on the St. Francois river in Yamaska county; Potton springs in Brome county and the Coulombia spring at L'Epiphanie. In Ontario, saline, sulphur and gas springs occur at Caledonia Springs and at Carlsbad Springs near Ottawa; the waters range from alkaline to strongly saline. St. Catharines, near Niagara, is one of the oldest Canadian mineral water resorts and sulphur waters are found at the Preston mineral springs in Waterloo county. The most famous of all Canadian springs is undoubtedly the group of hot sulphur springs at Banff, Alberta. In British Columbia the Harrison Hot Springs in the Fraser Valley and the Halcyon Hot Springs on Arrow Lake are noted for their curative properties.

PERSISTENT DRIVE AGAINST ILLICIT STILLS

R. C. M. P. find two large ones on Island of Montreal

(This article was prepared by J. H. K. McNeil of the Law and Seizures branch at headquarters.)

SO persistent has been the drive against illicit distillation by officers of the Royal Canadian Mounted Police engaged in enforcing the Excise Act on the Island of Montreal that operators of illicit stills have literally taken to earth.

Recently, two very large underground stills have been discovered, their construction indicating that both were designed by the same person who apparently was an engineer of considerable ability. Elaborate precautions against detection had been taken. The entrances to the stills were cunningly concealed and large sums of money undoubtedly had been expended in their installation.

The first still of this description was discovered when eleven officers raided the premises of an apparently innocent woodworking plant. No use was being made of the machinery and even after considerable searching there was nothing to indicate at first the real occupations of the eight men found on the premises.

Certain that their suspicions were well-founded, the officers broke their way through the concrete floor of the plant and discovered a tunnel, also of concrete construction, 100 ft. long, 6 ft. high and 4 ft. wide, leading to an underground still of very large capacity. The entrance to this tunnel was later discovered cleverly concealed under the floor of a cupboard in the boiler room of the factory. This, incidentally, was the only means of entrance to the still.

The tunnel ran from the boiler room under the yard of the premises to a concrete pit 30 ft. deep, in which the columns, tanks and condensers of the still were located. It was flanked on either side by two large reservoirs of concrete, each containing 20,000 gallons of wash. A concrete tank containing 1,000 gallons of molasses and six tanks containing 3,000 gallons of illicit alcohol, a week's production, were also discovered under ground. Beyond the still the tunnel continued out under the street level to the sewer which had been tapped to allow entrance of pipes from the still, permitting disposal of the mash. Electric fans had also been installed to dispel the odour of distillation.

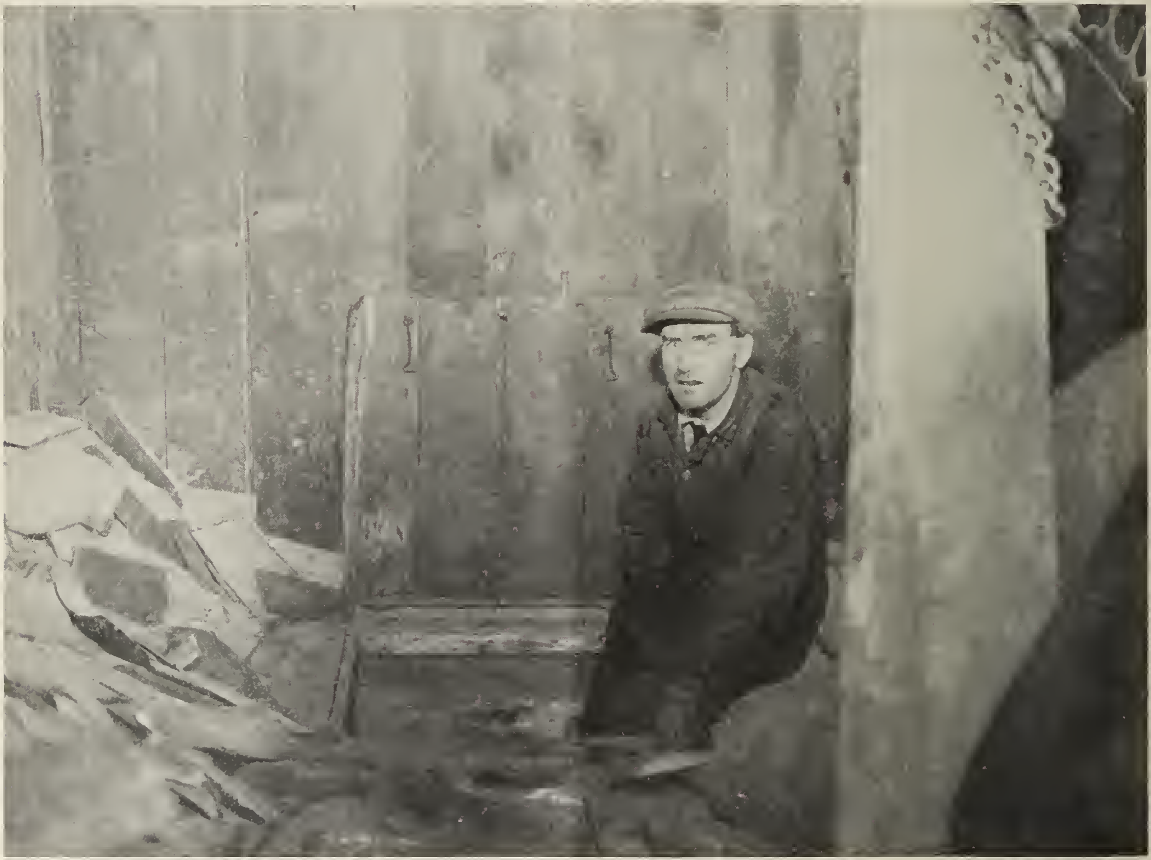
The outlet for the illicit spirits was discovered in the corner of a garage where a concealed pipe was found. Through this pipe the spirits were pumped into trucks backed into the garage. It was also discovered that the power necessary to operate the electric equipment of the still had been obtained by tapping the high voltage lines of the power company and that the original boiler of the woodworking plant had been replaced by a locomotive boiler adequate for the illicit operations.

It was estimated that the construction of the still had entailed the excavation of 620 tons of earth and that the cost of its construction was $50,000.

Seven men were convicted on charges under the Excise Act and heavy penalties imposed; three of these were also sentenced to prison terms on charges of conspiracy to defraud the revenue.

The second of these stills was discovered a few weeks later under the yard of a coal and wood company.

Twelve officers took part in the raid and although the premises were thoroughly searched the entrance to the still, they knew to be there, could not be found.



This photograph shows the trap-door entrance to the still. At the time of the seizure the trap-door was concealed under a large pile of sawdust and loose wood.

Steam, however, was noticed rising from a section of the yard and upon digging at this point a large pipe was uncovered. Further search resulted in one of the officers finding outside the coal yard proper a small hole which led into a narrow underground tunnel. The tunnel, approximately 50 ft. in length, gave access to an underground still having an estimated capacity of between 200 and 300 gallons of alcohol per day.

Entrance to the still having been effected through this tunnel, the main entrance to the still was discovered in a shed in the coal yard. This entrance was concealed by a pile of sawdust and rubbish. The illustration to this article shows the discovery of this entrance.

As in the first still, the boiler was of locomotive type. Four huge vats containing approximately 20,000 gallons of wash and several tanks containing some 700 gallons of alcohol were also found.

As a result of this seizure seven men are now facing trial on charges under the Excise Act and also with having conspired to defraud the revenue.

The Royal Canadian Mounted Police authorities are meeting with success in their determined efforts to do away with illicit stills, and this seizure is a good example of their excellent work in this regard.

* * NEWS AND COMMENT * *

OTTAWA: Robert R. FitzGerald has been promoted to the position of Chief of the Refunds Branch at Headquarters, succeeding J. McFadden who retired on superannuation in November, 1936. A native of Prince Edward Island, Mr. FitzGerald entered the Customs service at Ottawa in 1915. In 1919 he was classified as Examiner of Refund Claims, and was promoted to Principal Clerk in that branch in 1927 and to Head Clerk in 1935.

MONTREAL: Arrangements made at the port of Montreal to handle the increased volume of business during the Christmas season worked very satisfactorily, Mr. Arthur Laing, Collector, informs the REVIEW. The regular staff was augmented by thirteen (13) men selected from other branches of the port. An excellent spirit of co-operation was displayed by all members of the staff, and they handled an unusually large quantity of parcels in a prompt and efficient manner.

The bulk of the work during the Christmas rush is done in the sortation branch where thousands of parcels are handled and of which no record is taken or could be taken as they are duty free and are stamped as such and handed over to the Post Office for delivery.

The greater part of the mails arrived between December 15 and December 26. The heaviest day, this year, as far as collections are concerned, was December 15, when $4,758 was collected. The 21st was also a busy day as the receipts amounted to $3,258. The total amount of bonded packages delivered was 28,249 and the total duty collected was $77,903, or an average of approximately $2·75 per parcel. The revenue during the whole month of December, 1936, exceeded that of December, 1935, by $5,304.

The steady increase of business from April 1 to November 30, at the Customs Express branch, this port, was promising and the month of December was particularly heavy and registered a substantial surplus in revenue. A total of $167,157 was collected and 16,758 packages received. Compared with December, 1935, these figures show an increase of $20,413 and 5,757 packages. The heaviest day at this branch was December 16, the collections amounted to $11,428.

LETHBRIDGE, ALTA.: W. G. Gibbons, Collector at the Customs-Excise port of Lethbridge for the past fifteen years, died on December 29, 1936. Deceased entered the Customs service at Lethbridge in 1910. He was transferred to Coutts, Alberta, the following year and to Wetaskiwin, Alberta, in 1913. In 1917 Mr. Gibbons was promoted to Senior Clerk, joining the Customs staff at Edmonton. Four years later he received his appointment as Collector at Lethbridge.

OTTAWA: H. S. Cormack, representative of the Treasury for the Income Tax Division, Department of National Revenue, will be retired on June 1, 1937, at the expiration of five months leave of absence.

Mr. Cormack was appointed on June 1, 1916, as Assistant Inspector under the Business Profits War Tax Commission. When the branch was changed to the Income Tax Division he was made Chief Accountant, which position he occupied until April 1, 1932, when the accounting staff of the Income Tax Division was transferred to the Comptroller of the Treasury's Office, at which time he was made representative of the Treasury.

With the exception of one or two of the Inspectors of the district offices, from the standpoint of period of service, he was the oldest employee of this division.

On the occasion of his retirement Mr. Cormack was presented with a solid pigskin Gladstone and Dressing Case by the male members of the Head Office staff, and by the staff of the Treasury Office, Bate Building, with an English pipe set. The presentation was made by the Commissioner, and words of appreciation were expressed by several of his fellow employees.

HALIFAX: Shipping returns at Halifax for December, 1936, show a total of 621 vessels arriving and departing, net registered tonnage inward 512,679, outward 494,921. This compares with 549 vessels, net registered tonnage inward 463,768, outward 454,584, entered and cleared during December, 1935. Vessels engaged in the transoceanic service, arriving and departing, numbered 198 compared with 181, and in the coastwise trade 423 compared with 368. Cargo tonnage handled amounted to 283,281, inward 185,068, outward 98,213, as against 214,298 tons, inward 122,605, outward 91,693, handled during December, 1935. Passengers landed and embarked totalled 1,842, compared with 1,963.

Totals for the calendar year, 1936, with figures for 1935 in brackets, were as follows:—

Vessels arriving and departing 6,094 (5,907); cargo tonnage inward 1,258,674 (1,212,386), outward 879,233 (983,443); passengers landed and embarked 18,052 (21,869).

VICTORIA, B.C.: The Post Office Building in Victoria, the second floor of which is occupied by the Customs-Excise staff, was damaged by fire recently. Smoke and water damaged walls, ceilings and furnishings, and officers of the Long Room, Shipping Room, Record Rooms, Sales Tax Office, Assistant Registrar of Shipping Room, Collector's and Surveyor's offices, were transferred temporarily to premises occupied by the Express branch. All official papers, some of which were slightly damaged by water, were removed to the Examining Warehouse.

MONTREAL: International air traffic handled at the Customs Air Harbour, St. Hubert, Quebec, during the month of December, 1936, with totals for December, 1935, in brackets, was as follows:—

Aeroplanes inward 25 (24), outward 25 (23); passengers inward 46 (23), outward 90 (62); pieces of baggage inward 66 (25), outward 136 (76); bags of mail inward 353, weight 8,176 pounds (376, weight 6,508 pounds), outward 190, weight 3,738 pounds (164, weight 3,428 pounds); express parcels inward 12 (9), outward 6 (1); value of importations $895 ($78); tourist permits issued 2 (1); flights cancelled owing to weather conditions inward 8 (5), outward 8 (5).

WALKERVILLE: Customs-Excise revenue collected at the outport of Walkerville, Ontario, during the first nine months of this fiscal year amounted to $6,628,843. This compares with $6,394,539 collected in the corresponding period last year, showing an increase of $234,304. Customs import entries numbered 62,793, an increase of 10,622; Excise duty entries 3,169, an increase of 1,733; Excise tax 1,168, a decrease of 268.

PRESCOTT, ONT.: To mark the retirement from active duty with the Customs-Excise staff at Prescott, of Arthur M. Halliday, after 25 years' service, his colleagues tendered him a banquet and presented him with an address and a leather bag. The chair was occupied by Collector E. A. Cook, the address being read by C. H. Ransom and the presentation made by J. P. Kelso. Addresses were also given by J. B. White, former Collector; O. L. Walford, in charge of immigration services at Prescott, and W. P. Walker, reeve of Cardinal, formerly Sub-Collector.

Comparative Statement of Tourists' Automobile Statistics, by Provinces, for the calendar years 1935 and 1936.

1936

Province	48 hours	Not exceeding 60 days	Over 60 days and not exceeding 6 months	Canadian automobiles departed for touring purposes
Nova Scotia....	....	2,424	181	201
Prince Edward Island........	....	....	....	1
New Brunswick.	558,611	57,984	45	17,200
Quebec..........	247,620	302,369	40	159,059
Ontario..........	1,967,623	696,552	852	264,535
Manitoba........	30,835	15,168	18	16,879
Saskatchewan..	18,019	6,458	54	9,812
Alberta..........	18,124	7,414	24	6,945
British Columbia............	39,433	104,566	109	215,042
Totals......	2,880,265	1,192,935	1,323	689,674
1935				
Nova Scotia....	....	2,086	130	148
Prince Edward Island..........	....	....	....	....
New Brunswick.	495,799	49,676	80	13,632
Quebec..........	222,209	259,628	56	155,417
Ontario..........	1,814,728	559,042	747	247,452
Manitoba........	27,518	13,273	14	21,464
Saskatchewan..	17,511	5,456	16	7,420
Alberta..........	14,540	5,690	4	4,982
British Columbia..........	40,636	76,166	81	208,744
Totals......	2,632,941	971,017	1,128	659,259

CANADIAN CATTLE FOR UNITED STATES

Under the Canada-United States trade agreement the duty on cattle imported into the United States from Canada was lowered from three cents to two cents per pound, but the number of cattle weighing 700 pounds or over to enter under the two-cent rate was limited to 155,799 head, after which the old rate of three cents per pound was to apply. Nearly 90 per cent of the imports to the United States of this class of cattle came from Canada, as has been the case in previous years, and by early October, 1936, the quota of 155,799 head had been filled. During 1936, imports to the United States of cattle weighing less than 175 pounds came principally from Canada. The rate was reduced under the agreement from $2\frac{1}{2}$ to $1\frac{1}{2}$ cents per pound, but a quota on this class of cattle was set at 51,933 head and was filled in the early part of August, 1936. Since that time the full rate of $2\frac{1}{2}$ cents per pound has applied during the remaining part of the year to cattle under 175 pounds.

The number of cattle to be imported to the United States in 1937 will depend on two factors writes the Canadian Trade Commissioner in New York. The first factor will be the level of domestic prices, and the second, the supply of Canadian cattle available for shipment. Cattle prices in the United States for 1937 are expected to be higher than in 1936. On the other hand, it appears that the number of cattle fed in Canada in the fall and winter of 1936 will be smaller than 1935, so that in the first half of 1937 the total imports of cattle from Canada to the United States will probably be no larger, and may be smaller, than in the corresponding period of 1936.

IMPORTS OF TEA

Imports of tea in November amounted to 3,415,745 pounds which was slightly less than a year ago, but the quantity during the first eight months of the current fiscal year has been considerably in excess of the amount in the same period of a year ago. Tea of India totalled 1,704,857 pounds, all of it black, Ceylon 1,202,637 of which 450 was green, tea of China 75,325, of which 11,983 was green, tea of Japan 424,454, of which 95,485 was black.

IMPORTS OF COFFEE

Green coffee imported in November amounted to 4,603,249 pounds, an increase of about one million pounds over the year before. The leading countries of origin were as follows: British East Africa, 1,779,784 pounds, Brazil 1,067,271, Colombia 657,476, Jamaica 486,564, Salvador 132,419. The comparatively small quantities which come regularly from Abyssinia continued, the November quantity being 7,580 pounds. The total import of chicory and coffee was valued at $413,257 against $323,663 the year before.

DECISIONS OF THE TARIFF BOARD ON APPEALS UNDER PROVISIONS OF PART II OF THE TARIFF BOARD ACT

At the sitting on the 4th February, 1936. Appeal No. 56. In the matter of the appeal by Kraft-Phenix Cheese Corporation, Toronto, from a ruling of this department that a product known as "G-195" and used as a stabilizer for cocoa drinks to prevent the cocoa fibres from separating out of solution is dutiable under tariff item 141. Ruling on the 15th June, 1936:—"Appeal Dismissed."

At the sitting on the 18th June, 1936. *Appeal No. 45.* In the matter of the appeal by Jas. W. Pyke & Co. Ltd., Montreal, from a ruling of this department that Calcium Acid Phosphate containing starch is dutiable under tariff item 711 instead of under tariff item 218. Ruling on the 26th June, 1936:—'Appeal Dismissed."

Appeal No. 58. In the matter of the appeal by Jos. Stokes Rubber Co. Limited, Welland, from a ruling of this department that the commodity commercially described as "Pyrax A" is dutiable under tariff item 711 rather than free of duty under tariff item 295. Ruling on the 26th June, 1936:—"Appeal Dismissed."

Appeal No. 60. In the matter of the appeal by the Linn Manufacturing Corporation, Morris, N.Y., from a ruling of this department, that Linn Tractors are dutiable under tariff item 438b as in effect prior to 2nd May, 1936. Ruling on the 26th June, 1936:—"Appeal Dismissed."

At the sitting on the 2nd September, 1936. Appeal No. 64. In the matter of the appeal by the North American Lubrication Co. Limited, Winnipeg, from a ruling of this department classifying rubber tires for tractors for agricultural use under tariff item 618b. Ruling on the 2nd December, 1936:—"Tires of rubber, designed and adapted for use on wheels of internal combustion traction engines, bona fide catalogued and sold only for such purpose, are entitled to entry under tariff item 409m."

At the sitting on the 20th October, 1936. Appeal No. 68. In the matter of the appeal by T. M. Duche & Sons, Inc., New York, N.Y., from a ruling of this department classifying certain entries of Gelatine (Nos. 31401-A and 36422-A) under tariff item 232. Ruling on the 31st October, 1936:—"Appeal Dismissed."

Appeal No. 67. In the matter of the appeal by Roden Bros. Ltd., Toronto, from a ruling of this department that electroplated silverware is dutiable under tariff item 362c rather than under tariff item 362. Ruling on the 2nd December, 1936:—"Electroplated ware comes within the description "other silverware" in tariff item 362 and also within the description "electro-plated ware" in tariff item 362c. Therefore, this commodity, being enumerated in the Tariff under two names or descriptions and there being a difference of duty under the British Preferential Tariff, is, by virtue of Section 60 of the Customs Act, dutiable under the higher rate from time to time in force."

At the sitting on the 1st December, 1936. *Appeal No. 73.* In the matter of the appeal by Heeney Bros. Ltd., Ottawa, from a ruling of this department that a machine known as a Pea Huller is dutiable under tariff item 427a rather than under tariff item 409f or 409j. Ruling on the 3rd December, 1936:—"Appeal Dismissed."

WINE INDUSTRY

Wines produced in 1935 and placed in store for maturing totalled 2,559,505 gallons with an inventory of $890,583, while the fermented wines bottled or sold in bulk during the year totalled 2,666,524 gallons valued at $3,489,320. Other products were valued at $169,909. Wines produced and placed in storage for maturing amounted to 3,690,994 gallons valued at $1,177,866 in 1934; the fermented wine sold, bottled or in bulk during the year aggregated 3,292,643 gallons at $3,947,263. There are 50 establishments in Canada, of which 42 are in Ontario, six in British Columbia, one in Quebec and one in Saskatchewan. The imports of wines in 1935 were valued at $1,029,974 and the exports $14,491.

JUST AMONG OURSELVES

JANUARY-FEBRUARY

ADDITIONS

New Brunswick

Woodstock (Grand Falls): B. J. McCann, Customs Excise Examiner, Limited Service; Georges Theriault, Customs Excise Examiner, Limited Service.

Quebec

Huntingdon (Hemmingford): J. T. Akester, Customs Excise Examiner, Limited Service.

Montreal: J. H. G. Bousquet, Office Boy.

St. Johns: J. M. Clouthier, Stenographer, Grade 1.

Ontario

Toronto: J. M. Henderson, Customs Excise Examiner; L. C. Whitelaw, Office Appliance Operator, Grade 2.

Windsor: E. R. Balkwill, Clerk, Grade 1.

British Columbia

New Westminster (Huntingdon): G. J. Catherwood. Customs Excise Examiner.

Vancouver: T. A. Goodson, Customs Guard; John James, Customs Guard; Thomas McIlroy, Cusstoms Truckman; M. E. McLean, Office Boy; William Newbery, Customs Truckman; J. T. Richardson. Customs Guard; Joseph Todd, Customs Guard; James Topping, Customs Guard.

Victoria: W. A. Armstrong, Customs Excise Examiner; T. S. Floyd, Customs Excise Examiner.

Yukon Territory

White Horse: William Tinney, Customs Excise Examiner.

Administrative

Aurele Gravelle, Office Boy; Ruby Long, Stenographer, Grade 1.

Audit

Montreal: J. S. Ingram, Excise Tax Auditor.

DEDUCTIONS

New Brunswick

Saint John: H. S. Little, Ordinary Seaman, Harbour Boat *Bayman* (Retired).

Woodstock (Aroostook Junction): J. W. Howard, Customs Excise Examiner, Grade 1 (Retired).

Woodstock (Grand Falls): L. J. Burgess, Customs Excise Examiner, Limited Service (Services terminated).

Ontario

Fort William: R. A. Leatham, Senior Customs Excise Clerk (Retired).

London: J. T. Robinson, Senior Customs Excise Clerk (Retired).

Ottawa (Smith's Falls): F. A. Barr, Sub-Collector of Customs and Excise, Grade 2 (Retired).

Toronto: W. H. Barringer, Clerk, Grade 1 (Services terminated); Peter Gorrie, Clerk, Grade 1 (Services terminated); R. W. Heather, Clerk, Grade 1 (Services terminated); V. L. Pellow, Clerk, Grade 1 (Services terminated); G. S. Wegg, Clerk, Grade 1 (Services terminated).

Windsor: P. E. Gignac, Customs Excise Examiner (Services terminated); L. W. McDonald, Customs Excise Examiner (Services terminated).

Alberta

Lethbridge: W. G. Gibbons, Collector of Customs and Excise. Grade 2 (Deceased).

British Columbia

Vancouver: R. E. Bullick, Customs Excise Clerk (Retired); Alexander McEwan, Customs Truckman (Services terminated); C. E. Rabb, Customs Guard (Services terminated); Garnet Western. Customs Guard (Services terminated).

Yukon Territory

White Horse: G. F. S. Watson, Customs Excise Examiner (Services terminated).

Administrative

Louis McCann, Office Boy (Assigned to another Department); M. J. Patenaude, Office Appliance Operator, Grade 2 (Services terminated); F. J. Shannon, Head Clerk (Retired).

PROMOTIONS

Quebec

Montreal: N. E. Beaupre, from Customs Excise Clerk to Cashier and Computing Clerk; J. J. J. Brunet, from Office Boy to Typist, Grade 2.

Ontario

Amherstburg: W. C. Heyd, from Customs Excise Examiner to Collector of Customs and Excise, Grade 1.

Hamilton: J. H. Hanham, from Customs Excise Examiner to Special Exciseman, Grade 1.

Sault Ste. Marie: G. F. O. Wilson, from Customs Excise Examiner to Senior Customs Excise Examiner.

Toronto: James Ford, from Customs Excise Clerk to Express and Postal Computing Clerk; R. Frankish, from Customs Excise Clerk to Express and Postal Computing Clerk; R. F. Hotchkin, from Customs Excise Examiner to Express and Postal Computing Clerk; F. C. Myers, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2.

Alberta

Edmonton: Percy Mellors, from Messenger to Customs Excise Clerk.

British Columbia

Vancouver: L. A. MacLean, from Cashier and Computing Clerk to Computing Clerk; George Ross, from Computing Clerk to Customs Excise Cashier, Grade 7.

Administrative

R. R. Fitzgerald, from Head Clerk to Chief Customs Excise Checking Clerk; E. A. P. Lajambe, from Clerk, Grade 2, to Clerk, Grade 3; Mrs. C. M. L. Soy, from Stenographer, Grade 1, to Stenographer, Grade 2.

PROMOTIONS AND TRANSFERS

Inspection

Conrad Aubin, from Customs Excise Clerk, Granby, P.Q., to Assistant Inspector of Customs and Excise, Sherbrooke, P.Q.

F. W. Ratz, from Customs Excise Examiner, Niagara Falls, Ont., to Assistant Inspector of Customs and Excise, Toronto, Ont.

TRANSFERS

Ontario

P. J. Leonard, from Special Exciseman, Grade 1, Toronto, to Special Exciseman, Grade 1, Kitchener (Waterloo); S. Davenport, from Special Exciseman, Grade 1, Kitchener (Waterloo), to Special Exciseman, Grade 1, Toronto.

Manitoba

C. H. Kelly, from Sub-Collector of Customs and Excise, Grade 1, Brandon (Bannerman), to Customs Excise Examiner, Winnipeg.

Inspection

R. H. Pope, from Collector of Customs and Excise, Grade 5, Halifax, N.S., to Inspector of Customs and Excise, Halifax, N.S.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of net Collections by districts received during the ten months of the fiscal year January 1936 and January 1937. (Decrease marked *)

Districts	1935-36	1936-37	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	396,451 11	705,592 92	309.141 81
Halifax........	1,127,072 11	1,252,534 91	125,462 80
Saint John.....	776,552 56	866,494 94	89,942 38
Quebec........	758,584 06	1,182,888 24	424,304 18
Montreal......	22,437,682 40	25,211,996 24	2,774,313 84
Ottawa.......	4,950,959 85	8,101,283 73	3,150,323 88
Kingston......	175,118 33	323,676 74	148,558 41
Belleville.....	391,341 43	431,265 82	39,924 39
Toronto.......	24,124,568 71	31,787,855 67	7,663,286 96
Hamilton.....	5,756,600 97	6,358,673 64	602,072 67
London.......	7,231,067 00	8,602,476 35	1,371,409 35
Fort William..	178,401 83	246,626 74	68,224 91
Winnipeg......	2,046,227 54	2,286 718 63	240,491 09
Regina........	183,082 44	234,001 83	50,919 39
Saskatoon.....	103,739 82	134,211 67	30,471 85
Calgary.......	1,111,641,67	1,323,024 16	211,382 49
Edmonton....	366,255 93	386,975 22	20,719 29
Vancouver....	5,097,799 95	6,261,832 24	1,164,032 29
Yukon........	17,257 39	22,720 01	5,462 62
Total.....	77,230,405 10	95,720,849 70	18,490,444 60

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF DECEMBER 1935 AND 1936

—	1935	1936	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	5,917,298 67	7,656,246 55		
Less Refunds and Drawbacks	591,220 42	525,935 84		
Net	5,326,078 25	7,130,310 71	1,804,232 46	....
Excise Taxes	10,528,463 96	14,420,585 08		
Less Refunds and Drawbacks	270,242 09	286,349 84		
Net	10,258,221 87	14,134,235 24	3,876,013 37	....
Excise Duties	4,289,898 30	3,973,614 20		
Less Refunds and Drawbacks	37,149 10	26,263 94		
Net	4,252,749 20	3,947,380 26	....	305,368 94
Sundry Collections	48,620 44	66,996 82		
Less Refunds	20 00	70 13		
Net	48,600 44	66,926 69	18,326 25	....
Net Totals	19,885,649 76	25,278,852 90	5,698,572 08	305,368 94
Net Increase	....	....	$ 5,393,203 14	....

TOTALS FOR NINE MONTHS

	1935-36	1936-37	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	63,037,357 03	68,083,250 69		
Less Refunds and Drawbacks	6,615,228 09	6,572,885 02		
Net	56,422,128 94	61,510,365 67	5,088,236 73	....
Excise Taxes	85,761,628 41	111,110,657 74		
Less Refunds and Drawbacks	2,388,573 17	2,387,040 14		
Net	83,373,055 24	108,723,617 60	25,350,562 36	....
Excise Duties	35,903,331 77	36,277,459 47		
Less Refunds and Drawbacks	415,285 76	484,939 35		
Net	35,488,046 01	35,792,520 12	304,474 11	....
Sundry Collections	514,454 41	533,695 40		
Less Refunds	5,945 77	524 57		
Net	508,508 64	533,170 83	24,662 19	....
Net Totals	175,791,738 83	206,559,674 22	30,767,935 39	....
Net Increase	....	....	$ 30,767,935 39	....

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF DECEMBER 1935 AND DECEMBER 1936

—	December 1935	December 1936	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	3,686,371 55	3,852,100 34	165,728 79	....

TOTALS FOR NINE MONTHS

—	1935-36	1936-37	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	73,423,126 15	91,600,140 97	18,177,014 82	....

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JANUARY, 1936 AND 1937

—	1936	1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	5,734,378 16	7,159,323 42		
Less Refunds and Drawbacks	465,750 12	670,205 78		
Net	5,268,628 04	6,489,117 64	1,220,489 60	....
Excise Taxes	9,125,731 07	13,330,272 11		
Less Refunds and Drawbacks	194,077 69	243,728 81		
Net	8,931,653 38	13,086,543 30	4,154,889 92	....
Excise Duties	2,819,551 25	3,283,068 59		
Less Refunds and Drawbacks	22,259 41	30,538 45		
Net	2,797,291 84	3,252,530 14	455,238 30	....
Sundry Collections	51,446 64	78,983 37		
Less Refunds	2 70	20 58		
Net	51,443 94	78,962 79	27,518 85	....
Net Totals	17,049,017 20	22,907,153 87	5,858,136 67	....
Net Increase	....	....	5,858,136 67	....

TOTALS FOR TEN MONTHS

—	1935-36	1936-37	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	68,771,735 19	75,242,574 11		
Less Refunds and Drawbacks	7,080,978 21	7,243,090 80		
Net	61,690,756 98	67,999,483 31	6,308,726 33	....
Excise Taxes	94,887,359,48	124,440,929 85		
Less Refunds and Drawbacks	2,582,650 86	2,630,768,95		
Net	92,304,708 62	121,810,160 90	29,505,452 28	....
Excise Duties	38,722,883 02	39,560,528 06		
Less Refunds and Drawbacks	437,545 17	515,477 80		
Net	38,285,337 85	39,045,050 26	759,712 41	....
Sundry Collections	565,901 05	612,678 77		
Less Refunds	5,948 47	545 15		
Net	559,952 58	612,133 62	52,181 04	....
Net Totals	192,840,756 03	229,466,828 09	36,626,072 06	....
Net Increase	....	....	36,626,072 06	....

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF JANUARY, 1936, AND JANUARY, 1937.

—	January 1936	January 1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	3,807,278 95	4,120,708 73	313,429 78	....

TOTALS FOR TEN MONTHS

—	1935-36	1936-37	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	77,230,405 10	95,720,849 70	18,490,444 60	....

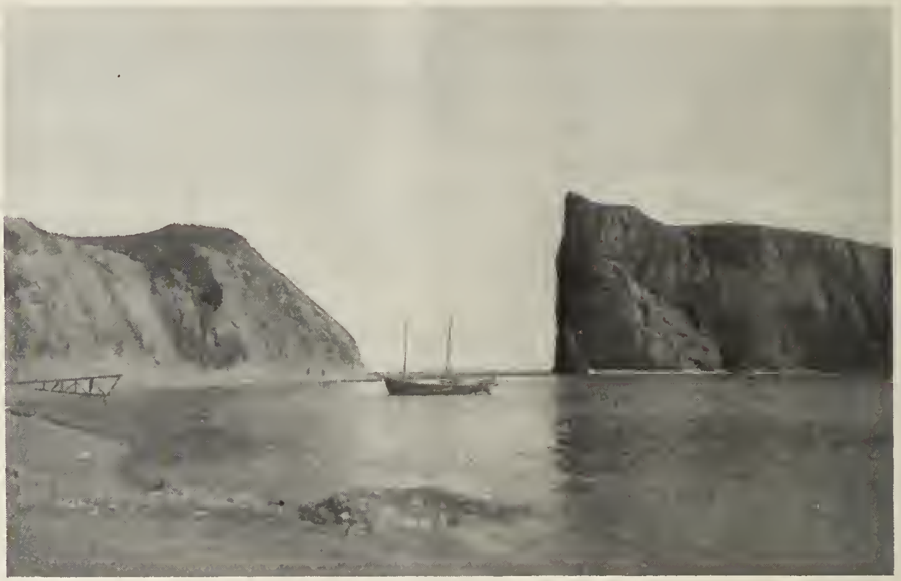
COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JANUARY, AND THE TEN MONTHS ENDED JANUARY, 1936 AND 1937

——		January, 1936		January, 1937	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce		...	63,864,595	...	82,242,056
Total Exports (Foreign Produce)		...	879,729	...	1,174,068
Principal Items of Exports—					
Wheat	Bush.	7,557,320	6,497,470	9,789,027	11,974,334
Wheat flour	Brls.	314,311	1,310,929	313,923	1,600,015
Fish	Cwt.	361,466	1,976,978	457,378	2,547,116
Furs	$	...	3,946,603	...	5,575,859
Meats	Cwt.	146,286	2,184,948	247,425	3,380,729
Cheese	Cwt.	10,155	139,013	6,297	96,096
Planks and boards	M ft.	72,236	1,446,330	156,913	3,338,405
Wood pulp	Cwt.	1,089,502	2,094,090	1,539,461	3,072,656
Newsprint	Cwt.	3,697,675	6,326,653	5,190,863	9,254,137
Automobiles and parts	$	...	2,641,271	...	2,159,681
Copper, partially manufactured	Cwt.	196,016	1,606,602	278,443	2,810,380
Nickel, unmanufactured	$	...	3,541,182	...	3,655,703
Imports entered for consumption—Free goods		...	17,789,162	...	23,090,408
Imports entered for consumption—Dutiable goods		...	22,801,114	...	28,772,282
Total imports entered for consumption		...	40,590,276	...	51,862,690

——		Ten months ended January, 1936		Ten months ended January, 1937	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		...	713,511,302	...	$898,063,781
Total Exports (Foreign Produce)		...	11,581,125	...	11,130,324
Principal Items of Exports—					
Wheat	Bush.	151,736,826	126,391,190	217,885,883	210,204,842
Wheat flour	Brls.	4,042,072	15,961,338	4,032,805	17,506,525
Fish	Cwt.	2,924,801	21,020,421	3,061,849	21,320,565
Furs	$	...	12,234,152	...	15,133,916
Meats	Cwt.	1,353,738	19,332,181	2,065,178	28,812,197
Cheese	Cwt.	557,684	6,413,822	787,280	10,928,442
Planks and boards	M ft.	1,145,295	22,774,852	1,615,118	33,919,742
Wood pulp	Cwt.	11,195,357	22,866,455	13,012,366	26,987,746
Newsprint	Cwt.	44,448,775	75,699,320	52,542,124	91,505,059
Automobiles and parts	$	...	21,825,644	...	17,327,204
Copper, partially manufactured	Cwt.	3,286,267	24,698,092	3,514,736	31,334,023
Nickel, unmanufactured	$	...	32,246,713	...	35,311,160
Imports entered for consumption—Free goods		...	213,854,195	...	250,656,382
Imports entered for consumption—Dutiable goods		...	254,586,377	...	301,528,385
Total imports entered for consumption		...	468,440,572	...	552,184,767

Gold held under earmark at the Bank of Canada:

	Fine Oz.
Net increase, month of January, 1937	130,660·877
Net increase, ten months ended January, 1937	1,221,118·285



A CORNER OF GASPÉ

During the past tourist season the Gaspé Peninsula was visited by a very large number of tourists, particularly from the United States. This photograph, which shows a view of the famous Percé Rock from the South Beach, was taken by Mr. Wm. Ide, M.B.E., Executive Assistant of the Department. As the beauties of the Gaspé Peninsula become more widely known the number of people visiting this picturesque portion of the Province of Quebec is bound to increase.

The National Revenue Review

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REGARDING FILING INCOME TAX RETURNS
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DEPARTMENTAL RULINGS, NEWS AND COMMENT,
LETTER BAG AND QUESTION BOX,
CHANGES IN PORTS,
STAFF NOTES, INCOME TAX COLLECTIONS

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Vol. X

No. 6

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
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Private Secretary, GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, WM. IDE.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. X OTTAWA, MARCH, 1937 No. 6

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

More Cars Outward Than Inward

AT sixteen frontier points in the Dominion, mostly in the West, the number of Canadian cars reported outwards last year exceeded the total of United States cars entered, in several cases by substantial numbers. Twelve of the sixteen were in British Columbia, two in Quebec, and one each in New Brunswick and Alberta. The most marked difference was shown in totals for Pacific Highway, B.C., where the number of Canadian cars outwards exceeded United States cars entered by 36,730. At Boundary Bay the difference was 18,283 cars; at Huntingdon, B.C. 13,017, at Osoyoos 8,774, at Silver Heights 6,604, at Paterson 3,278. At the outport of Lacolle, Quebec, the number of Canadian cars reported outwards exceeded the number of United States cars entered inwards by just 109.

Changes in List of Customs-Excise Ports

The following changes are effective March 1, 1937:—

Fernie, B.C., a port, closed.

Newgate, B.C., an outport and warehousing port under the survey of the port of Fernie, transferred to the survey of the port of Cranbrook, B.C.

Flathead, B.C., Roosville, B.C., preventive stations under the survey of the port of Fernie, transferred to the survey of the port of Cranbrook, B.C.

Port Hastings, N.S., a postal collecting station under the survey of the port of Port Hawkesbury, Nova Scotia, closed as from 23rd January, 1937.

Hawkesbury, Ont., an outport and warehousing port under the survey of the port of Ottawa, Ontario, closed.

Myncaster, B.C., an outport and warehousing port under the survey of the port of Nelson, British Columbia, closed April 1, 1937.

Mr. Blair and Mr. Ide

Written by J. Sydney Roe

Charles P. Blair

William Ide, M.B.E.

HOW noiseless falls the foot of Time! It is difficult for those of us who have been associated with Mr. Blair and Mr. Ide to realize what the Connaught Building will be like when, very shortly, they leave us. Not only will two outstanding public servants go, but what is more, two great gentlemen. It has been thought proper that I, as *Editor* of the Review, should have something to say as to their going. For over a period of a quarter of a century I have been associated with them intimately, in and out of the Department. It is not an easy task for me even to outline briefly some of the outstanding characteristics and qualities of my two tried friends on the eve of their passing out of the service.

By the time this number of the Review reaches its readers, Mr. Blair and Mr. Ide will have completed practically their official careers. It is my intention to discuss these two gentlemen separately and with little concern about matters of promotion and other prosaic staff details which, while interesting, are not really the purpose of this intimate article. Suffice to say, in regard to Mr. Blair, that he will be seventy years old on September 28th next, that he was born in the Township of Whitby, Ontario, and on March 1, 1909, was appointed Law Clerk in the old Customs Department. He has been a member of the Board of Customs, Departmental Solicitor, General Executive Assistant and Assistant Commissioner of Customs. So much for the bare record.

It is of the more human aspect of Mr. Blair that I wish to say a few words, and if I use the first personal pronoun frequently it is only because I have intimate knowledge of the man and his career. When he joined the Department in 1909 the late William Paterson was Minister of Customs, and the Department was then situated in the old West Block. I believe Mr. Blair's first deskmate was Thomas Costello, who retired recently from the service of the

Department. In the autumn of 1911, when the Laurier Government was defeated and the Borden Government came into office, I was appointed Private Secretary to the late Honourable Dr. Reid, Minister of Customs, and remained with him during the whole of his service in that Department. My first meeting with Mr. Blair was in the old West Block, in the office of the then Commissioner, the late John McDougald. From that day until the present we have been inseparable friends, and for the past seventeen years I have been his room-mate in the Connaught Building. I have had an opportunity given to few men of observing his ability of getting at the very kernel of a question. I have noted his industry, his capacity for dealing with technical matters, his comprehensive grasp of Customs law and procedure and of the many regulations thereunder. Above all, I have had an opportunity of knowing his unfailing and abundant kindness to his fellowmen. I have yet to hear Charlie Blair say an unkind word to or about anyone. That is a record from the pen of a friend of which he may well be proud. As the years have drifted by almost unnoticed, his mental vigour has not waned, and he is just as able to-day as he ever was to deal sagely with complex questions of Customs procedure. He has a judicial mind, capable of weighing a matter, and at the age of seventy he is a splendid example of physical fitness.

Since the Customs Department entered the Connaught Building a number of familiar figures have gone, either through the door of retirement or on the inevitable voyage. Here are some of the names given at random: McDougald, Breadner, Farrow, Taylor, Watson, Rorke, Sanders, Frost, Bleakney, Johnston, McCaffrey, Peaker, Urquhart, Evans, Cowan and Busby.

With regard to Mr. William Ide, who was awarded a Membership by His Majesty in the Order of the British Empire at the time of the Jubilee, it may be said that he is a splendid example of executive ability. His record is an impressive one, and he has been Private Secretary to a number of Ministers both previous to 1896 and since 1911. He joined the Service in January, 1895, his first Department being Railways and Canals. He then went to the Secretary of State and we find him acting in the capacity of Private Secretary to the late Honourable Dr. Montague. He followed Dr. Montague to the Department of Agriculture and was Private Secretary to him as Minister of Agriculture until July, 1896.

My first contact with William Ide was in the autumn of 1911, when he was appointed Private Secretary to the then Minister of Agriculture, the Honourable Martin Burrell, in the old House of Commons. Dr. Reid's room and Mr. Burrell's room adjoined. They were both off the reading room, and my meeting with Mr. Ide was very frequent. I well remember the night of the fire when the Parliament Buildings were destroyed. Mr. Ide went out by the Senate corridor, and I by the Commons corridor. In the smoke and confusion I was grasped by a man who held on to me until we were able to get outside the Commons entrance. That man was Charlie Marcil, a former Speaker and an old newspaper friend of mine, who passed on just the other day. Whenever in later years I met Mr. Marcil, he referred to the time when he and I staggered out of the burning building, almost suffocated by smoke.

Mr. Ide came to the Department of Customs in 1920, when Mr. Burrell was, for a short period, Minister. He remained with the Department after Mr. Burrell was appointed Parliamentary Librarian, as Private Secretary to various Ministers, until December, 1928, when he was appointed General Executive Assistant in the place of Mr. Blair, who had been made Assistant Commissioner of Customs.

For twenty-five years William Ide and I have been luncheon companions, unless prevented by circumstances which we could not control. We were both born in England and share in common an intense love for London. There is probably in the Civil Service too much of a tendency for its members to talk shop. Ide and I never did this in our luncheon gatherings. We were interested alike in new books, a new artist coming along and making his way, or some political question, using the word "political" in its real meaning. We loved to talk about London and the little streets in the vicinity of Charing Cross Road where the old book stores are, and I think I can safely say we would each be more at home in the poet's corner in Westminster Abbey that at the Lord Mayor's Show.

Not only was Mr. Ide a most capable and industrious officer, but he was a typical example of the old-time Civil Servant who never had his eye on the clock or the amount of the salary cheque. That is a tribute I can pay him, knowing him as I do.

In thinking of their departure, it is difficult to see how the gap will be filled. Of course men can be found to do the work, but the gap in the cultural side of the Department will remain there for some time.

In conclusion, may I quote a paragraph from *Bacon's Preface to His Law Tracts.* This, I think, applies to both of these gentlemen who are leaving:—

"I hold every man a debtor to his profession; from the which as men do seek to receive countenance and profit, so ought they of duty to endeavour themselves by way of amend, to be a help and ornament thereunto."

Regarding Export Trade Statistics

(This article was prepared under the direction of Robert Telford, Chief of the Statistical Branch at headquarters.)

EXPORT trade statistics of the Department have been compiled on machines for two years. The change had hardly been instituted when it was found that the original entries were so lacking in clarity as to retard the work. It is true that the coding staff did a great deal to supply what was indistinct or missing, but that took time and may not have been as satisfactory as if the entries had been clear in the first place. The cause of a good deal of the trouble lay in the form of the entry (B. 13), and it was decided by the Department to issue a revised form of entry making suitable provision for coding requirements.

These improved forms have been issued as the various ports requisitioned them and are probably now in the hands of most of the Collectors. In a short time all the old forms will have been used, but until then there will be a little confusion from the use of two approved forms. As before, export entry forms may be printed by private parties but such copies must correspond in size, wording and arrangement with the official form.

It might be well to enumerate the principal points of advantage of the new forms. There are spaces for report numbers, and for outport numbers, as well as for the port entry numbers. Of these, only the port entry numbers are recorded for statistical purposes. There was occasionally confusion among the numbers, and operators had difficulty to know which was which. Coding spaces are provided for country classification and series. Code clerks were often at a loss to find space on a crowded entry form in which to write these numbers. The exporter is reminded by a notation on the new entry form that the value is recorded to the nearest full dollar. Each time cents are recorded on the entry form, a code clerk is obliged to revise the entry. Similarly, quantities should be shown in the unit specified in the export classification. For example, if the exporter gives pounds on newsprint, a code clerk must revise the quantity to hundredweights which is the unit specified for newsprint. Spaces are provided for both port and outport Customs stamps. Formerly, one of the stamps might obliterate some other essential part of the entry.

All statistical information required is now adequately provided for in the revised B. 13, and with the assistance of officers at the ports, it is hoped to avoid many of the difficulties previously experienced with the old entry form.

Prohibited Importations--Item 1209 (a)

REFERRING to Memorandum Series D No. 1, the undermentioned goods are prohibited importation, viz.:—

Goods imported for sale bearing thereon or on the containers thereof either of the following words or trade marks: "Aspirin," "Vaseline."

Memoranda Nos. 497 and 555 are hereby superseded.

Air Harbour Activities at Saint John

Editor's Note.—Owing to the development of travel by air, the subject is one of increasing interest and importance. The *Editor* has been in touch recently with Collectors of ports at which there are air harbours. The following was contributed by A. L. Hoyt, Collector of Customs and Excise, Saint John, N.B.

SAINT JOHN airport and seabase, an established port of entry for foreign airplanes and seaplanes for Customs service on advanced notice, being the gateway to the Maritime Provinces from the United States, is experiencing a notable increase in foreign travel by air. The arrivals and departures of foreign aeroplanes for the fiscal years 1935-1936 and 1936-1937 are herewith enumerated.

Fiscal year 1935-36—arrivals inwards 30, departures outwards, 30, passengers carried 71, baggage examined 194 pieces. Fiscal year 1936-37 (to date)—arrivals inwards 55, departures outwards 54, passengers carried 119, baggage examined 297 pieces.

From information received the increase in foreign traffic will be increasing, and in this respect extensive alterations are being contemplated to meet the demands.

The younger generation are becoming airminded, and a club has been formed which is known as the Saint John Flying Club. To enable all prospective pilots to receive proper training, they have on hand seven training ships for this purpose, which are stored in hangars at the airport.

In addition, the Maritime Airways conduct a passenger service to Halifax, N.S., twice daily in summer, leaving Saint John at 10 a.m., returning at 12 noon, leaving again at 3 p.m., returning 5 p.m. In winter one trip daily is made, leaving Saint John at 2 p.m. and returning at 4.30 p.m. In this respect the average number of passengers carried between these points averages 3 passengers each trip. A Stinson aeroplane 5-place ship is used, with a 2 motor 4-place monospar aeroplane being held in reserve at hangar.

The Eastern Airways have at present 5 monospar 4-place aeroplanes stationed at Moncton, Charlottetown, Sydney, Halifax and Saint John, which will be used in that cycle as soon as permission is granted. This will necessitate the use of the Saint John airport.

The Canadian Airways Ltd. operate an air mail and passenger air service from Moncton, N.B., to Charlottetown, P.E.I., making two trips daily between these points in summer time. Halifax, N.S., is included, making the circle from Moncton to Charlottetown, to Halifax and return to Moncton. From information it would appear that this service is being well patronized.

It may be added that air travel is on the increase and there should be a greater demand for the use of the Saint John airport and seabase for foreign as well as local travel. It is expected that when improvements are made this will be one of the best airports east of Montreal.

The Historic Port of Montreal

(This interesting article was written in French, for the REVIEW, by Miss Rosemary Dickner, Secretary to the Collector of Customs and Excise, Montreal. The following is a translation.)

STUDY with some attention a map of Canada. You will note that the Laurentian system drains more than half of the country, that it takes the traveller right to the heart of the North American continent. You will then realize how important was the landing of Jacques Cartier on the Island of Montreal on the third of November, 1535. That the great discoverer had come looking for the passage towards the country of Cathay is true; but, although much disappointed by the false tales of his friends, the Indians of Stadacona, he did not fail to describe with a certain enthusiasm the beauty of the plains surrounding the Mount Royal and the grandeur of the "River of Canada."

Seventy-five years later, Champlain also dropped anchor at the foot of the great Sault; but Hochelaga had disappeared. The founder of Quebec, who had the soul of an explorer, travelled up the Ottawa; the men of the bush told him that very far upstream there lay the "Gitchee-Gumee" or "Grand Mer éclairante" (Great shining sea), called to-day Lake Superior.

However, Maisonneuve was the first white man to understand the strategic value of the Island of Montreal. For the fight against the Iroquois, for the exploration of the upper lands, the preaching of the Gospel to the barbarous tribes, an advance post was needed. Situated near the confluence of two large rivers, Ville-Marie spread its work not only towards the North and the West, but also towards the South, through the "Rivière des Iroquois." From that point, for many years, missionaries, explorers and adventurers departed; while the English of New England remained east of the Alleghanys, the French had long since reached the mighty Mississippi.

Under the French régime, Ville-Marie developed administratively. However, there must have been considerable activity around the modest landing of the Place Royale, soldiers arriving from Quebec, explorers leaving midst the noise of musket shots, missionaries embarking in light canoes to rush to the conquest of souls, numerous groups of Indians paying the Great Chief a visit to ask for help and protection or renew friendships; let us imagine also a few inhabitants, with guns within reach of the hand, fishing for the day's repast. Up to the building of steamships, thanks to Fulton's discovery, the high sea vessels had to stop at Quebec, for, to go as far as Montreal, oars had to be used. The Island of Montreal was nevertheless the terminal point of sea navigation in New France. In 1695, Frontenac directed Joliet to make a map of the large river, since there was no means of protection for the sailors. The Sulpicians, foreseeing the development of trade on the Upper St. Lawrence, thought of building a canal which would avoid the St. Louis Sault (Lachine Rapids).

But it was not before the nineteenth century that the port of Montreal was extended.

During the first years immediately following the conquest, the government studied ways of developing the site of Montreal for trade and industry purposes. While engineers looked for means of facilitating navigation, work was resumed on the old Casson canal, abandoned since 1733.

In 1824 the Lachine canal was opened; it had a depth of but five feet. From that time to the end of the century it was deepened twice; first to 9 feet and again to 14 feet. Montreal, thanks to extensive works which followed on the Upper St. Lawrence, was directly connected with Lake Ontario. To-day the port of Montreal is the terminal of an inland navigation of 2,000 miles. A series of canals was made in the upper river and the Great Lakes through navigable waters; Lachine, Soulanges, Cornwall, Pointe Farran, Rapide Plat, Galops, Welland and Sault Ste. Marie.

The port of Montreal is also directly connected with large American cities, Duluth, Chicago, New York and others. Through the Lachine, Carillon and Grenville canals, traffic is uninterrupted as far as Ottawa.

The dredging of the St. Lawrence, which was begun during the first quarter of the last century, allowed ocean vessels to dock at the Montreal wharves. The channel has a length of 210 miles from Montreal to Cap de la Traverse, 50 miles below Quebec. In the estuary, the river is deep and wide enough to allow the passage of the largest vessels.. Between Montreal and Quebec, the minimum depth varies from 30 to 35 feet, according to seasons.

Although possessing the most inland port of any continent, the Canadian metropolis enjoys all the advantages of an ocean port. Its situation in relation to other American ports on the Atlantic is also most favourable. While New York is 3,036 miles away from Liverpool, Montreal is nearer by 276 miles; the proportion stands about the same for all European ports.

The port of Montreal, more than any other, is truly Canada, for it is the key to all of Canada's domestic and foreign shipping.

Departmental Rulings

No. 495 Metropolitan Puller Feed Machines, for use with an industrial sewing machine, at the present time are held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427.

No. 560 "Dunseth" Shoulder Cutter, per illustration, manufactured by The Allbright-Nell Co., Chicago, used in the Cutting Department for removing pork shoulders, at the present time may be considered to be of a class or kind not made commercially in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

"Ritter" Dental Lathe, per illustration, operated by a built-in electric motor, at the present time is held to be of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427.

Floor Surfacing Machine, also described as a Model "B" American Spinner Machine, from the American Floor Surfacing Machine Co., Toledo, Ohio, designed for sanding floors right up to the baseboard, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

Swaging Machine, per illustration, from the Langelier Manufacturing Co., Arlington, R.I., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

Type "B-10" Acme Automatic Polishing and Buffing Machine, per illustration, from the Acme Manufacturing Co., Detroit, Mich., for use in the manufacture of wheel trim rings for automobiles, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

Model "N" Heavy Duty 24″ by 60″ Monarch Helical-geared Timkenized Lathe, per illustration, manufactured by the Monarch Machine Tool Co., Sidney, Ohio, at the present time is held to be of a class or kind not made commercially in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

Bottle Caps and Bands made of regenerated cellulose, whether printed or not, are rated under tariff item 200a.

Canadian edition of monthly fiction publication "Doc Savage Magazine," specially printed with Canadian advertisements, is dutiable under tariff item 169.

"Made in Canada" Rulings

THE following ruling, dated February 5, 1937, transferring goods from the category of "a class or kind not made in Canada" to that of "a class or kind made or produced in Canada" is issued in accordance with the Government's undertaking to give "adequate notice" to parties concerned, and is to be effective three weeks from the date hereof.

Sections of iron or steel, hot rolled, as hereunder described, are of a class or kind made in Canada.

Beams (Broad Flange) 8″ by 24 pounds per lineal foot; 8″ by 25·9 pounds per lineal foot.

Note.—The following broad flange beam is considered to be competitive with the 8″ by 25·9 pounds beam above specified and is held to be of a class made in Canada.

Eight inches by 27 pounds per lineal foot.

For general information it is pointed out that the broad flange beams specified hereunder, held heretofore to be competitive with standard 8″ beams and, therefore, of a class made in Canada, are also competive with the two broad flange beams listed above.

Eight inches by 17 pounds per lineal foot; 8″ by 19 pounds per lineal foot; 8″ by 21 pounds per lineal foot.

The following ruling, dated February 1, 1937, transferring goods from the category of "a class or kind not made in Canada" to that of "a class or kind made or produced in Canada" is issued in accordance with the Government's undertaking to give "adequate notice" to parties concerned, and is to be effective three weeks from the date hereof.

Iron or steel strips and sheets of vitreous enamelling quality, up to and including No. 31 Imperial Standard Gauge (·0116″) in thickness, and up to and including 54″ in width, not to include strips and sheets of deep drawing or of cold spinning quality of No. 22 Imperial Standard Gauge (·028) and thinner, are of a class or kind made in Canada.

Regarding Patents

A DISCUSSION arose while the supply of the Department was under consideration, regarding persons who have imported radios and then found themselves in the position of being liable to penalties for violation of certain patents. The Patent Act, Chapter 150, Revised Statutes of Canada, 1927, reads as follows:—

Section 32.—Every person who, without the consent in writing of the patentee, makes, constructs or puts in practice any invention for which a patent has been obtained under this Act or any previous Act, or who procures such invention from any person not authorized by the patentee or his legal representatives to make or use it, and who uses it, shall be liable to the patentee or his legal representatives in an action of damages for so doing; and the judgment shall be enforced, and the damages and costs that are adjudged shall be recoverable, in like manner as in other cases in the court in which the action is brought.

Section 33.—Any action for the infringement of a patent may be brought in the court of record having jurisdiction, to the amount of the damages claimed, in the province in which the infringement is alleged to have taken place, which holds its sittings nearest to the place of residence or of business of the defendant; and such court shall decide the case and determine as to costs.

Canada's Apple Crop

CANADA'S apple crop for 1936 amounted to approximately 3,800,000 barrels as against 4,500,000 barrels produced in 1935. This decrease, shared by all the provinces, was due to abnormal weather and pest conditions. Frost injury affected the crop in Ontario, Quebec and Nova Scotia; the Ontario crop being further reduced by prolonged drought. The yield in British Columbia last year was reduced to about 80 per cent of the crop of 1935. The census of 1931 showed 10,244,000 apple trees of all ages in Canada, while since that date domestic sales and imports of apple trees have totalled almost two million trees. Many of these, however, have merely replaced trees killed during the severe winter of 1933-34.

Apple exports to the United Kingdom during the 1936-37 shipping season dropped between 30 and 40 per cent below exports for the 1935-36 season when shipments to the United Kingdom totalled 6,496,000 bushels. Shipments in 1934-35 totalled 5,244,000 bushels, and in 1933-34 they totalled 9,043,000 bushels.

Animal Contagious Diseases Act and Regulations

REFERRING to Ministerial Order 53, as shown on page 92 of the regulations made under the Animal Contagious Diseases Act, a copy of which was attached to Memorandum Series D No. 58, Collectors are now advised that a further Ministerial Order, dated 3rd February, 1937, has been issued cancelling the provisions of the previous Order.

The importation of dogs from the Continent of Europe may, accordingly, now be permitted.

Age Certificates for Imported Whisky

NO intoxicating liquor, commonly known as whisky, may be imported or admitted to entry into Canada, unless such whisky has been manufactured for at least two years, and has been duly certificated respecting the date of manufacture by authorized officers of the Government of the country in which produced: O.C. (P.C. 1761), dated 19th November, 1926, as amended by O.C. (P.C. 2076), dated 5th January, 1927, and O.C. (P.C. 230), dated 12th February, 1927.

No intoxicating liquor, commonly known as whisky, bearing on the bottles or other containers thereof statements as to age of the whisky, may be imported or admitted to entry into Canada, unless such statement as to date of manufacture has been certificated by authorized officers of the Government of the country in which produced: O.C. (P.C. 18), dated 8th January, 1932.

Memorandum No. 494 is hereby superseded.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the eleven months of the fiscal year February 1936 and February 1937. (Decrease marked *)

Districts	1935-36	1936-37	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	402,301 94	783,262 26	380,960 32
Halifax........	1,149,611 24	1,291,464 80	141,853 56
Saint John.....	797,299 19	890,348 28	93,049 09
Quebec........	808,651 42	1,209,491 64	400,840 22
Montreal......	23,391,891 13	26,301,421 10	2,909,529 97
Ottawa........	5,111,452 39	8,264,707 21	3,153,254 82
Kingston......	176,851 23	325,158 36	148,307 13
Belleville.....	393,810 39	436,989 53	43,179 14
Toronto.......	24,664,142 84	32,349,144 99	7,685,002 15
Hamilton.....	5,949,626 66	6,626,740 91	677,114 25
London.......	7,457,431 78	9,087,609 44	1,630,177 66
Fort William..	190,492 99	256,883 96	66,390 97
Winnipeg......	2,079,437 94	2,342,932 80	263,494 86
Regina........	191,602 00	241,238 69	49,636 69
Saskatoon.....	106,461 37	138,694 70	32,233 33
Calgary.......	1,137,511 88	1,353,876 23	216,364 35
Edmonton....	376,564 57	395,851 73	19,287 16
Vancouver....	5,264,535 47	6,424,384 62	1,159,849 15
Yukon........	17,597 50	23,521 73	5,924 23
Total.....	79,667,273 93	98,743,722 98	19,076,449 05

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections, in Canada, during the months of January, 1936, and January, 1937.

January, 1937, spirits potable, $328,606; January, 1936, $314,102. January, 1937, spirits, non potable, $62,832; January, 1936, $76,158. January, 1937, validation fee, $75,973; January, 1936, $48,582. January, 1937, malt, $531,333; January, 1936, $511,949. January, 1937, beer, $14,467; January, 1936, $22,839. January, 1937, malt syrup, $9,795; January, 1936, $12,617. January, 1937, cigars, $17,850; January, 1936, $14,537. January, 1937, cigarettes, $1,788,783; January, 1936, $1,266,152. January, 1937, manufactured tobacco, $338,195; January, 1936, $339,610. January, 1937, licences, $102; January, 1936, $70. January, 1936, foreign leaf, $122,897. January, 1937, total, $3,167,940; January, 1936, $2,729,518.

Comparative statement of tobaccos, cigarettes, cigars and foreign leaf tobacco entered for consumption, in Canada, during the months of January, 1936, and January, 1937:—

January, 1937, tobacco, cut, 1,387,986 pounds; January, 1936, 1,326,050 pounds. January, 1937, tobacco, plug, 240,467 pounds; January, 1936, 304,983 pounds. January, 1937, snuff, 61,750 pounds; January, 1936, 66,328 pounds. January, 1937, cigarettes, number 447,167,450; January, 1936, 316,533,632. January, 1937, cigars, number 5,634,477; January, 1936, 4,953,520. January, 1937, foreign leaf tobacco, 453,589 pounds; January, 1936, 304,722 pounds.

HERE AND THERE

Reference has been made in the REVIEW to unusual incidents at the border due to the hazy nature of the intending tourists' knowledge of Canada's customs and geography. The latest of these was supplied the *Editor* by G. C. Gardner, Collector of Customs and Excise at Niagara Falls, a favourite spot for the entry and departure of automobile tourists. Not long ago the occupants of a car informed Mr. Gardner they were driving to Ottawa to see the King and his palace. One tourist wanted to go from Niagara Falls to Winnipeg "to see the famous Mounties" just for the afternoon.

A correspondent sent to the *Editor* the following little anecdote of literary history:—

Nathaniel Hawthorne held a modest post in the Custom house at Boston. When political partisanship removed him from office, and he plodded home in discouragement, his wife greeted him at the door with enthusiasm.

"Now you can write your book," she beamed. She had been saving money over a period of years to enable him to devote his time to writing.

For months, untroubled by financial cares, he kept at this work. The result was *The Scarlet Letter.*

A special dispatch which appeared recently in the *New York Times* may interest readers of the REVIEW, and is reproduced for their information.

Calais, Me., and St. Stephen, N.B., on opposite sides of the St. Croix River and connected by a long bridge, set a perfect example in amity for European nations that are such bad neighbours.

For more than a century these communities, Yankee and Canadian, have lived, elbow to elbow, in cordial friendship. They are, in fact, chummy. Only in name are they distinct from each other.

The two fire departments are practically one. If a blaze is serious, regardless of jurisdiction, the two forces turn out, thus doubling fire protection.

The merchants of St. Stephen and Calais co-operate in a weekly half holiday on Thursdays during June, July, August and September. In the afternoon and evening group recreations rotate from one side of the river to the other.

On Dominion Day, St. Stephen sponsors a celebration. The route of the parade on Canada's natal day includes about a mile through Calais, and the Union Jack is borne along the line of march.

On the Fourth of July Calais celebrates the independence of the United States. The paraders carry the Stars and Stripes along about a mile of St. Stephen streets. Aquatic sports are held on the St. Croix, beside the bridge, swimming races being from the United States to the Canadian shore and return.

The annual St. Stephen exhibition is also the Fall fair for Calais, the latter having discontinued its fair in favour of the neighbouring Canadian centre. The Calais band supplies all the music. About forty per cent of its musicians are from St. Stephen, which eliminated its band to concentrate the talent of the communities.

The St. Stephen-St. Croix baseball club, six times the champions of the Maritime Provinces and title-holders for 1936, look to Calais for their star catcher, ace pitcher and first baseman, as well as an outfielder and utility player. The football, basketball and hockey teams are also co-operative.

The merchants and manufacturers of St. Stephen advertise in the Calais weekly newspaper and vice versa, the two papers circulating on both sides of the river.

Residents of Calais are employed in St. Stephen and vicinity. When a long-established St. Stephen shoe factory foundered in 1935 most of the employees obtained work in a Calais shoe plant, the largest industry of Calais. Although Calais has a population of about 9,000 and St. Stephen about 5,000, St. Stephen is more active industrially.

REGARDING FILING 1936 INCOME TAX RETURNS

The several Income Tax returns which require to be completed, returned to the Income Tax Division and filed with the Inspectors of Income Tax throughout the country are returnable at different dates, and the table hereunder has been prepared as a ready reference to show by whom each form is used, a description under which it is known, the nature of the form, the last date on which it may be filed, and the respective penalties for failure to file within the time prescribed. In addition, the table shows the taxes which are to be withheld at the source by Canadian debtors, the forms to be used in connection therewith, their nature, the time they are to be filed and the penalties for failure to so file, failure to deduct and failure to remit.

Individuals.—As in the past, the taxpayer must estimate his own tax when filing a return. The estimated tax is due on the 30th April, 1937, but if the taxpayer so elects he may pay one-third of such estimated tax on that date, and the balance with interest, as in the Act provided, within four months or in other words on or before the 31st August, 1937.

The exemptions and rates of tax presently provided by the Statute are set out fully on Forms T. 1 and T. 1A.

It is to be observed that where the income of a taxpayer is in excess of $5,000, an additional 5 per cent of the amount of the tax, as provided in the schedule, is payable.

The total income of each taxpayer shall be compiled by having the earned income form the base, above which shall be placed the investment income, and according thereto the appropriate additional rates of tax on investment income as provided in the schedule.

It may be added that unless otherwise provided in the Act, there shall be assessed and paid upon the transfer in any year by any individual residing or ordinarily resident in Canada of any property (whether situate within or outside of Canada) transferred by way of gift, or donation, a tax payable by such individual at the rate applicable in respect of the aggregate value of all the property so transferred during the year by such individual at rates according to a sliding scale. Commencing on gifts up to and including $25,000 the rate is 2 per cent and up to a rate of 10 per cent on gifts exceeding $1,000,000. There is no tax where the aggregate value of the gift or donation in any year does not exceed $4,000, or where the gift to any one person does not exceed $1,000.

The tax shall be paid in full to the Receiver General of Canada on or before the 30th April next succeeding the year in which the gifts were made.

Corporations.—A Corporation must estimate and pay the tax at the time of filing the return as indicated in the table, though it may take advantage of a similar method of payment by instalments as in the case of an individual, except that the two-thirds of the tax are due within four months of the due date for filing the return and paying one-third of tax.

The tax presently payable is 15 per cent of the income, but where corporations and joint stock companies file a return consolidating their profits or losses with that of their subsidiaries, the rate of tax is 17 per cent.

Rates of Tax Subject to Adjustment.—The rates of tax indicated on Forms T.1 and T.1A for Individuals and on T.2 for Corporations are those presently provided by the Statute. Whether these will be the rates to be applied to the income of 1936 or not is presently uncertain, for the reason that in many past years the rates have been altered at the time of the Budget announcement. Consequently, all taxpayers as in the past should be on the alert in this respect.

Trusts and Estates.—Income accumulating in trust for the benefit of unascertained persons or of persons with contingent interests shall be taxable in the hands of the trustee or other like person acting in a fiduciary capacity as if such income were the income of a person other than a corporation but he is not entitled to the $1,000 exemption.

Omitted Income.—Particular attention is again drawn to the 1932 amendment which provides that if any person omits to declare any dividend, rentals, interest, royalties or other like income and such income is subsequently ascertained to have, in fact, been received by the taxpayer such person may be assessed as if double the income so omitted from the return had been received.

The Income Tax Act of Ontario, 1936.—This Act is administered by the Income Tax Division of the Department of National Revenue. The Ontario Income Tax is payable by individuals residing in, employed in or carrying on business in Ontario. Combined Dominion-Ontario forms are provided for such persons and the taxpayer is required to file this return on or before the last day of April each year. It is necessary for each taxpayer to estimate and pay the tax in the same manner as is required by the Dominion. The Ontario rate of tax is presently one-half of the Dominion rate and the basis of determination of the income is as required by the Dominion, with the exception that income from Dominion of Canada tax free bonds is not exempt under the Ontario Act, but there is an allowance of the Dominion tax for the same period as a deduction from the income for Ontario tax purposes.

CHART OF INCOME TAX FORMS TO BE FILED BY CANADIAN TAXPAYERS WITH THE INSPECTOR OF INCOME TAX IN THE DISTRICT IN WHICH THEY RESIDE

Forms used by	Description of form	Nature of Form	Due to be filed	Penalty
Individuals	T. 1	Income received for the calendar year.	On or before the 30th April in each year.	5% of the amount of the tax. Maximum $500.
Farmers and Ranchers	T. 1A	Income received for the calendar year.	On or before the 30th April in each year.	5% of the amount of the tax. Maximum $500.
Corporations	T. 2	Income received for the fiscal year.	Within four months from the close of the fiscal year.	5% of the amount of the tax. Maximum $500.
Corporations	T. 5	Dividends and bonuses paid in cash or capital stock, during the calendar year.	On or before the last day of February in each year.	$10 for each day of default. Maximum $50.
Corporations	609	Interest paid on fully registered bonds and debentures during the calendar year.	On or before the last day of February in each year.	$10 for each day of default. Maximum $50.
Trustees	T. 3	Income of estates for calendar year administered by executors, administrators, agents and assignees.	On or before the last day of February in each year.	$10 for each day of default. Maximum $50.
Employees	T. 4	Salaries and wages $1,000 and over paid during the calendar year.	On or before the last day of February in each year.	Minimum $2. Maximum $50.

TAXES TO BE WITHHELD AT SOURCE

Corporations, associations, Dominion and Provincial Governments, municipalities, religious and charitable institutions and, in short, those persons who may be under obligations to pay interest, dividends, rentals and royalties.	700	Remittance and particulars of 12½% tax deducted from rentals paid or credited to non-residents.	Within one week next succeeding the week payment has been made or credited.	$10 per day. Maximum $50. See note below.
	701	Remittance and particulars of 12½% tax deducted from royalties paid or credited to non-residents.	Within one week next succeeding the week payment has been made or credited.	$10 per day. Maximum $50. See note below.
	603	Remittance and particulars of 5% tax deducted from dividends and interest.	Within one month of payment of the dividend or interest.	See note below.

NOTE.—For failure to deduct the debtor is liable for the tax with interest at 10% per annum. For failure to remit a further penalty of 10% of the amount collected or withheld together with interest at 10% per annum until paid.

NOTES OF THE INCOME TAX DIVISION

The accompanying chart shows the various individual income classes of residents of Canada from whom income tax is collected. It is compiled on the tax collected during the fiscal year ending 31st March, 1936, and relates in the main to income received by the taxpayer in the calendar year 1934.

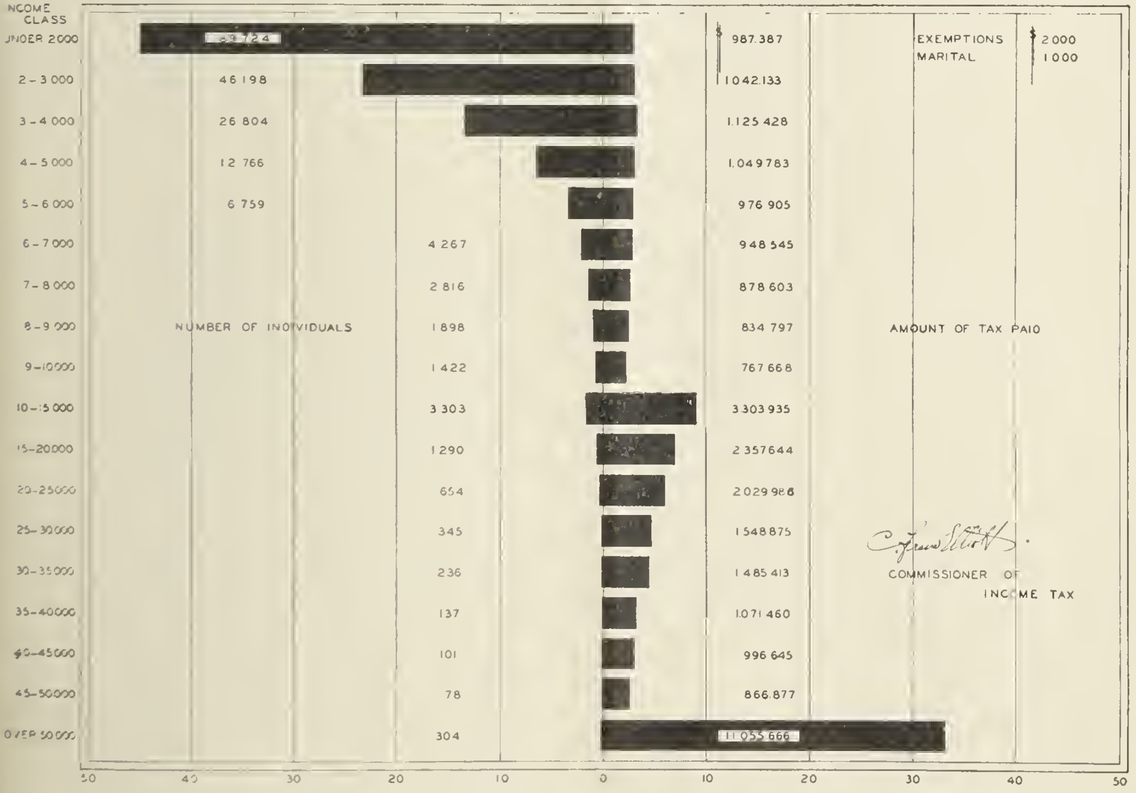
It is to be observed that the chart indicates the income and classes from under $2,000 progressively to over $50,000, the number of taxpayers in and the amount paid by each class, while by reference to the vertical columns the percentage number of taxpayers in each class to the whole, also the percentage of payments by the same class to the total payments may be obtained.

The total number of individual taxpayers in the year referred to was 199,102 and the net total paid by them $32,983,232. Thus it will be seen that the income class under $2,000, numbering 89,724, representing 45·06 per cent of the total taxpayers, contributed $987,387 which is apparently 2·96 per cent of the total amount paid by individuals.

On the other hand, at the foot of the chart it will be seen that there were 304 taxpayers (or ·15 per cent of the total) with incomes over $50,000 who contributed $11,055,666 (an average of $36.367 each), or 33·13 per cent of the total payments.

Similar information is available covering the other classes by reference to the chart.

CANADA
NUMBER OF INDIVIDUAL TAXPAYERS & AMOUNT PAID
BY INCOME CLASSES
1935 – 1936
PERCENT OF TOTAL



MORE PEOPLE LEFT CANADA FOR TOURING

Facts and Figures About Last Year's Movement

THE exodus of Canadian automobiles last year under touring permits was heavy, exceeding 1935 totals by over thirty thousand, according to figures compiled by the Customs Division of the Department of National Revenue from returns furnished by its Collectors. The Dominion's busiest point of departure for this traffic was Pacific Highway, B.C., followed in order by Niagara Falls, Windsor with the outport of Walkerville, and Fort Erie. Ports, outports and preventive stations, by provinces, showing the largest number of Canadian cars outwards under touring permits during 1936, with figures for 1935 in brackets, were as follows:—

Ontario—Niagara Falls 78,070 (79,298), Windsor with Walkerville 68,803 (51,835), Fort Erie 67,151 (59,708), Sarnia 13,799 (11,043), Cornwall 8,708 (17,158), Prescott 7,795 (6,346), Pigeon River 4,148 (3,561), Morrisburg 3,322 (3,011), Sault Ste. Marie 2,677 (6,413), Brockville 2,528 (2,880): *British Columbia*—Pacific Highway 87,885 (72,368), Boundary Bay 26,834 (34,540), Huntingdon 25,955 (18,824), Douglas 19,350 (31,042), Osoyoos 12,714 (9,897), Aldergrove 9,489 (6,263), Kingsgate 6,914 (5,651), Silver Heights 6,854 (4,645), Rykerts 4,850 (3,711), Paterson 4,252 (3,709), Nelway 2,603 (1,877), Victoria 2,083 (1,865): *Quebec*—Lacolle 24,179 (18,607), Philipsburg 20,775 (17,075), Trout River 16,232 (11,560), Rock Island 15,643 (11,950), Cantic 13,631 (11,717), Henrysburg 8,319, Hereford Road 8,215 (7,240), Comin's Mills 5,814 (11,875), Stanhope 5,723 (4,914), Highwater 4,909 (4,504), Hemmingford 4,331 (3,111), Noyan 4,082 (2,740): *New Brunswick*— St. Stephen 6,157 (4,460), Richmond Road 1,840 (1,312), Edmundston 1,609 (651), St. Leonard 1,380 (625): *Manitoba*—Emerson 12,308 (11,542), Lena 1,672 (3,735): *Saskatchewan*—Estevan 2,343 (2,248), North Portal 2,222 (1,601): *Alberta*—Carway 3,597 (3,000), Coutts 1,870 (1,424): *Nova Scotia*—Yarmouth 195 (142).

LARGE INCREASE IN ENTRIES

United States cars entered at Canadian frontier points last year increased by approximately four hundred and seventy thousand compared with 1935. The number of cars entered for periods not exceeding 60 days increased by 221,918; cars entered for periods exceeding 60 days and not more than 6 months increased by 195, while those entered for periods not exceeding 48 hours increased by 247,324.

The three busiest ports in the Dominion last year were: Windsor, Ontario, which with the outport of Walkerville entered 256,904 automobiles under 60-day touring permits, an increase of 52,204 over 1935, and 656,854 cars for periods up to 48 hours, an increase of 60,890; *Fort Erie,* which entered 167,779 automobiles under 60-day touring permits, an increase of 34,385, and 659,453 cars for periods up to 48 hours, an increase of 35,557; *Niagara Falls,* which entered 149,892 cars under 60-day touring permits, an increase of 39,832, and 554,563 cars for 48 hours or less, an increase of 42,124. Other busy points of entry in Ontario of United States cars under 60-day touring permits in 1935 were as follows: Sarnia, with a total of 46,645 cars, decrease 4,191; Pigeon River 14,149 cars, increase 3,319; Prescott 8,875 cars, decrease 183.

QUEBEC FIGURES

In the province of Quebec the outport of Philipsburg held first place in the number of cars entered last year under 60-day touring permits, numbering 60,058, an increase of 11,585. Cantic held second place with a total of 39,491 cars, increase 7,444. Other busy points of entry in Quebec were: Rock Island 32,979 cars, increase 4,355; Lacolle 21,184 cars, increase 2,575; Stanhope 17,799 cars, increase 2,779; Armstrong 16,144 cars, increase 3,708; Highwater 15,021 cars, decrease 232; Noyan 13,921 cars, increase 3,711; Trout River 11,718 cars, increase 1,160.

PACIFIC HIGHWAY LEADS

Pacific Highway was the busiest point of entry in British Columbia with a total of 48,608 automobiles entered under 60-day permits. This shows an increase of 13,887. Douglas entered the second largest total of 14,181 cars, increase 2,029. Other important points in the province were: Waneta 8,155, increase 3,001; Huntingdon 7,469, increase 3,742; Aldergrove 5,165, increase 2,357; Boundary Bay 4,800, increase 64.

At Other Ports

St. Stephen, New Brunswick, entered 19,608 tourist automobiles under 60-day permits, an increase of 3,489. Richmond Road entered 7,332 cars, increase 822; Edmundston 6,985, increase 217; St. Leonard 5,728, increase 395; Andover 4,153, increase 526; St. Croix 2,072; increase 198.

Manitoba's busiest port of entry for automobile tourists was Emerson, at which point 11,453 cars under 60-day touring permits entered last year, an increase over 1935 of 957. In Saskatchewan 1,624 cars were entered through Northgate for periods up to 60 days, an increase of 530, and 1,607 cars were entered through North Portal, an increase of 77. In Alberta, Carway was the principal point of entry with a total of 3,738 cars entered under 60-day permits, a decrease of 357, while at Coutts 1,827 cars were entered, an increase of 469. Through Nova Scotia ports 2,424 automobiles were entered under 60-day permits, of which number 2,363 were entered at Yarmouth, an increase of 328 over last year.

IMPORTS DURING 1936

Imports during the calendar year 1936 were valued at $635,190,844 as against $550.314,551 in 1935, the highest since 1930 when the total was $1,008,479,479. The amount from foreign countries was $69,446,000 higher at $445.871.823 and from Empire countries an advance of $15,430.200, the value being $189,319,021.

Imports from the United States were worth $369,856.076 compared with $312,416,604, the United Kingdom $122.971.264 compared with $116.670.227, Germany $11.188.646 against $9.769.159, Argentina $10.787,360 against $3.286.791, Straits Settlements $9,916.328 against $6.637.069 and British India $8.245.194 compared with $6.954.124.

Imports from other leading Empire countries follow, with 1935 figures in brackets: Australia $8,871,119 ($7,395,885), British Guiana $5,125,210 ($4,511,120), Jamaica $4,897,824 ($4,473,999), New Zealand $4,574,078 ($2,786,739), Ceylon $3,701,465 ($2,764,811), Barbados $3,665,104 ($3,408,007), Trinidad and Tobago $2,888,486 ($2,484,956), British East Africa $2,630,896 ($3,008,004), Newfoundland $2,144,532 ($2,135,742), British South Africa $2,142,973 ($4,736,814), Smaller British West Indies $1,853,345 ($1,674,092), Gold Coast $1,076,638 ($439,424), Hong Kong $701,979 ($1,160,180), Southern Rhodesia $657,565 (nil), Nigeria $419.732 ($440.455), Bermuda $160.157 ($138,855), British Honduras $95,536 ($94.887), Irish Free State $57,081 ($82,523), Palestine $46,610 ($99,214).

Imports from other leading foreign countries were as follows: France $6.451.025 ($6.630.771), Belgium $6,137,830 ($4,678,296), Peru $5.204,083 ($4,059.037), Netherlands $4,463,685 ($4,547,477), Colombia $4,337.392 ($3,893,929), Japan $4.296.558 ($3,565,026), China $3.733,062 ($3.295.218), Czechoslovakia $2,247,011 ($2,048,027), Switzerland $2,582,497 ($2,576,333), Sweden $1.716,601 ($1,672,671), Italy $1,184,105 ($2,419,084), Spain $1,129.315 ($1,421,523), Venezuela $1,022,339 ($1,409,456), Philippine Islands $923,144 ($382.228), Dutch East Indies $915,743 ($622,302), Mexico $948,925 ($706,466), Brazil $874,613 ($996,339), Norway $685,634 ($858.829), Egypt $598,227 ($848,552), Cuba $452,357 ($457,335), Austria $378,015 ($335,436), Iraq $374,788 ($337,929), Portugal $252.232 ($158.499), Greenland $229,010 (nil), Turkey $226,617 ($267,570), Hawaii $170.726 ($108,517), Siam $160,071 ($156,879), Roumania $162,058 ($144,443).

IMPORT OF FARM IMPLEMENTS

The December import of farm implements and machinery showed a large increase over the same month last year, amounting to $509,453 as against $113,893. The amount from the United States totalled $491,238. Internal combustion traction engines and parts amounted to $442,484 against $57,063, accounting for the increase over last year. There were 204 engines valued at $240,738 compared with 23 at $19,862, and parts $201,746 against $37,201.

EXPORT CLEARANCES OF WHEAT

Overseas export clearances of wheat for the week ending February 12 amounted to 1,470,724 bushels compared with 3,598,277 in the same week last year, while imports into the United States for consumption and milling in bond for re-export totalled 670,000 bushels compared with 837,000. Clearances for the week follow, with 1936 figures in brackets: Vancouver-New Westminster 635,417 (2,084,134) bushels, Saint John 544,187 (719,178), United States ports 267,000 (738,000), Halifax 24,000 (56,765), Montreal 120 (200).

Clearances from August 1 to February 12 amounted to 96,893,411 bushels compared with 79,728,343 in the same period of the previous crop year, while imports into the United States were 31,684,237 bushels compared with 29,816,464. Overseas clearances follow, by ports: Montreal 28,682,306 (22,640,122) bushels, Vancouver-New Westminster 24,703,137 (26,389,715), United States ports 13,748,779 (15,456,000), Sorel 12,076,564 (4,537,593), Saint John 5,070,191 (6,034,638), Three Rivers 4,519,724 (nil), Churchhill 4,293,501 (2,407,000), Quebec 1,998,071 (1,095,228), Halifax 830,948 (1,168,047), Prince Rupert 562,614 (nil), Fort William and Port Arthur 407,576 (nil).

IMPORT AND EXPORT OF FRESH FRUIT

December imports of fresh fruit were valued at $1,219,315 against $1,086,388 in December, 1935. The United States supplied to the value of $870,994, Japan $219,032, Jamaica $75,180 and Italy $26,953. Fresh bananas were valued at $78,796, coming mainly from the United States and Jamaica; cranberries were worth $34,189, from the United States. Grapefruit imports were worth $82,029, largely from the United States; grapes totalled $91,599, chiefly from the United States, lemons $81,230 from the United States and Italy. Oranges, mandarines and tangerines were valued at $834,339, of which the United States supplied $574,356, Japan $219,032 and Jamaica $30,040.

Domestic exports of fresh fruit were valued at $898,830 compared with $1,550,719, of which the United Kingdom took $828,963. Fresh apples amounted to 229,394 barrels worth $893,572 compared with 385,392 at $1,525,370.

OUTPUT OF MAPLE PRODUCTS UP

Canada's output of maple products in 1936 slightly exceeded that of 1935. Expressed in pounds of sugar, last year's production totalled approximately 29,500,000, valued at $3,700,000, as against 28,000,000 pounds valued at $3,500,000 produced in 1935. The maple syrup output decreased, totalling 2,000,000 gallons last year compared with 2,250,000 in 1935, while the sugar crop showed an increase from 6,500,000 pounds in 1935 to 9,200,000 pounds in 1936. Quebec province was the heaviest producer of maple products, yielding about 76 per cent of the total, while Ontario came next with about 23 per cent.

Exports of maple products during the past fiscal year amounted to the equivalent of 6,108,599 pounds of sugar, the greater part of which went to the United States. During the first six months of this fiscal year, the equivalent of 3,554,658 pounds of sugar was exported as compared with 3,199,658 pounds during the corresponding months of 1935-36.

BACON AND HAM EXPORTS

Canada's exports of bacon and hams in December was valued at $2,838,647 compared with $1,184,260 a year ago. The total exports of meats during December was $3,917,974, more than double that of a year ago.

PRODUCTION OF FELDSPAR

Canadian producers shipped 18,918 tons of feldspar during the first eleven months of 1936 compared with 16,540 in the same period of 1935. Output during November totalled 1,820 tons compared with 2,245 in October and 3,165 in November, 1935.

NEWS AND COMMENT

Moose Jaw, Sask.: On January 30, 1937, members of the Customs-Excise staff of this port met in the office of John McAllister, Collector, to witness the presentation on their behalf of a floor lamp to Miss E. M. Richards on the occasion of her approaching marriage. Miss Richards was on the staff for ten years.

Hamilton, Ont.: At the annual meeting of the Hamilton Branch of the Dominion Customs and Excise Officers' Association held recently members extended a welcome to Adam Ballentine who, several months ago, was appointed Collector at this port. The following officers were elected for 1937: Fred Mingay, President; A. Quinny, Vice-President; J. Jardine, Secretary; A. Erskine, Edward McCoy and M. Angle to the executive committee, and R. Leask and Percy Mills as auditors.

Toronto: Business transacted at the express and postal branches, Toronto, during the month of January, 1937, exceeded that of January last year by a good margin. Totals for the respective months were as follows: express branch—collections $181.204 ($163.484), increase $17.720; packages received 17.163 (15.766), increase 1,397; entries 3,400 (3,189), increase 211: postal branch—collections $62.085 ($59,170), increase $2,915; packages received 29.900 (27.540), increase 2,360; packages delivered 26.520 (20,836), increase 5.684; entries 2,499 (2.159), increase 340.

Ten aeroplanes reported through the Leaside Customs Air Harbour during January; 4 United States planes and 6 Canadian. Eight passengers were carried. This compares with 9 planes handled in January last year, carrying a total of 10 passengers.

Montreal: Both the express and postal branches, Montreal, were busier at all points in January last than in January, 1936, as the following figures covering the respective months show: express branch—collections $183.851 ($138.761), increase $45,090; packages received 13.650 (10.658), increase 2.992: entries 2.491 (2.373), increase 118; postal branch—collections $59.314 ($51.793), increase $7,521; parcels received 23,500 (21,137), increase 2,363; parcels cleared 22,972 (20,528), increase 2,444; entries 1,752 (1,707), increase 45.

Passengers, inward and outward, at the Customs Air Harbour, St. Hubert, Quebec, during the month of January, 1937, numbered 91 compared with 54 carried during January, 1936. Other totals covering business transacted at St. Hubert during the respective months were:

Aeroplanes inward 20 (16), outward 20 (18); passengers inward 34 (16), outward 57 (38); pieces of baggage examined inward 42 (18), outward 77 (46); bags of mail inward 293, weight 5,225 pounds (256, weight 4,564 pounds), outward 151, weight 1,888 pounds (103, weight 1,582 pounds); express parcels inward 8 (8), outward 8 (nil); value of importations $405 ($393); tourist permits issued 1 (nil); flights cancelled owing to weather conditions inward 8 (11), outward 9 (12).

Niagara Falls: The number of automobiles handled at the port of Niagara Falls during January last increased by 19,009 compared with January, 1936, and the number of passengers carried increased by 31,424. Totals for the respective months in detail were: automobiles inwards 50,547 (41,870), increase 8,677; outwards 51,210 (40,878), increase 10,332. United States cars inwards 31,844 (26,152), increase 5,692; outwards 32,517 (26,175), increase 6,342. Canadian cars inwards 18,703 (15,718), increase 2,985; outwards 18,693 (14,703), increase 3,990. Other vehicles inwards 2,118 (1,908), increase 210; outwards 2,065 (1,922), increase 143. Passengers inwards 197,090 (180,200), increase 16,890; outwards 193,156 (178,622), increase 14,534.

Sixty-day touring permits issued in January numbered 1,047, a drop of 171 compared with the same month last year. Traveller's vehicle permits numbered 255, an increase of 149, while permits issued for Canadian cars outwards totalled 9,046, a gain of 5,041. United States cars entered for periods of 48 hours or less totalled 29,618, an increase of 3,419.

QUESTION BOX AND LETTER BAG

Regarding Question Box and Letter Bag

At the request of many officers it has been decided to renew the Question Box and Letter Bag Department of the Review. Officers submitting letters should take care that they do not pertain to any personal matter, such as that of salary or classification. All letters submitted should be of general interest to the service. Letters and questions received will be dealt with, and an effort made to provide the required information. In the past, this department of the Review was found to be of value. All contributions should be addressed to the *Editor*, National Revenue Review, Connaught Building, Ottawa.

Likes the New Tariff

A. B. Stroud, Computing Clerk at Moose Jaw, Saskatchewan, writes:—

As a Customs officer of twenty-five years service, I wish to congratulate the Department on the clarity and general improvements embodied in the August, 1936, edition of the Customs Tariff. The adoption of the left side pages for tariff items, and reserving the right pages for notations and references to subsequent regulations, and the inclusion of excerpts from various trade agreements immediately under the item concerned, are worthy of special commendation.

Referring to the above paragraph, I offer a suggestion for consideration to be embodied in subsequent editions of the tariff.

Occasionally the tariff item is divided. The first part, printed in usual type; the trade agreement reference being in italics, for example, see Items 529, 567-A and 597-A.

Where space does not permit the completion of a tariff description on one page and the break occurs as above stated, I would suggest the notation "over" or "see next page" be inserted to show a continuation.

At present it is a simple matter to apply the wrong interpretation to goods entering under the Canada-United States Trade Agreement, especially may this be so when the problem is applied to an outport many miles from the chief port and out of reach from anyone in authority.

Having computed entries from outports and preventive stations, which at one time totalled twelve under the jurisdiction of this office, I can speak from experience regarding the Tariff and its interpretation.

I might add the greatly enlarged index is gratifying; fuller descriptions and definitions added from time to time would be of real value to many officers.

A Word from B.C.

E. O. Gaube, Collector of Customs and Excise at Penticton, B.C., writes:—

The anomalies in the spacing of form B.16 Special (book form), used in accounting for small collections, have no doubt occurred to all officers who have occasion to use this form. Injustice is handed out to the "Duty Paid Value" dollar column, while the "Customs Duty" dollar column enjoys more than twice the space of the former. Yet the "Duty Paid Value" column must carry the larger figures.

Then why not a "cents" column under "Value for Duty"? Why should there be any difference between the spaces allowed for "Receiving" and "Delivery" numbers? These numbers are usually made up of the same quantity of figures. The "Excise Tax" dollar column is larger than the "Sales Tax" dollar column, yet carries the smaller amounts of the two columns.

I've seen these peculiarities often. Perhaps it is my sixteen years of Customs-Excise training that is making me meticulous, or perhaps the observance of an old axiom that was oft repeated to me by a beloved school teacher: "What is worth doing at all, is worth doing well." Whatever the ailment may be, may we hope for a fairer distribution of spaces in this Departmental form in future—or is the printer's "set up" of so permanent a nature that this is impossible?

Now just a word of commendation for the REVIEW. It is interesting and helpful, and certainly should serve as a splendid medium for the dissemination of useful and interesting information, and for drawing closer together in a bond of common co-operation, the far-flung units of our Department.

(*Editor's Note*.—The suggestions of Mr. Gaube have been drawn to the attention of the officers concerned at headquarters. The *Editor* hopes that full advantage will be taken of the *Letter Bag* and *Question Box* department of the REVIEW.)

These questions have been received, and the *Editor* invites answers from officers. It will be interesting to see how the various memoranda issued by the Department are studied.

(1) What is a baby chick? How old might they be and still permitted entry under Tariff Item "Baby Chicks n.o.p."?

(2) Would a Canadian who owns a valuable violin which he wishes to have repaired by a specialist in the United States, be permitted to export it and file Form E. 23, so that only duty and taxes would be paid on the value of the repairs?

JUST AMONG OURSELVES

FEBRUARY-MARCH

ADDITIONS

NOVA SCOTIA

HALIFAX: M. D. Skerry, Customs Excise Clerk.

QUEBEC

CHICOUTIMI: G. Dufresne, Customs Excise Clerk.

GASPE: W. P. Brideaux, Collector of Customs and Excise, Limited Service (Registrar of Shipping).

GRANBY: M. G. W. Boivin, Customs Excise Clerk.

MONTREAL: J. A. E. Gratton, Customs Truckman; J. L. M. Guenette, Office Boy; S. Reznick, Office Boy; Richard Roy, Customs Truckman; J. A. H. A. Taupier, Customs Truckman.

QUEBEC: Marcelle Dion, Stenographer, Grade 1.

SHERBROOKE (Hereford Road): J. R. E. Charest, Customs Excise Enforcement Officer.

ONTARIO

OTTAWA (Perth): A. W. Cowie, Customs Excise Examiner.

NIAGARA FALLS: B. G. Logan, Customs Excise Examiner.

TORONTO: H. Kingscott, Customs Excise Examiner; M. E. O'Connor, Office Appliance Operator, Grade 2.

SASKATCHEWAN

MOOSE JAW: K. H. Richardson, Stenographer, Grade 1.

BRITISH COLUMBIA

NEW WESTMINSTER (Boundary Bay): W. V. Fenton, Customs Excise Examiner.

NEW WESTMINSTER (Pacific Highway): A. M. Roberts, Customs Excise Examiner.

VANCOUVER: B. L. Gerrard, Customs Guard; Jas. McMullan, Customs Truckman.

ADMINISTRATIVE

M. M. Lavoie, Office Appliance Operator, Grade 2.

J. G. MacKay, Office Boy.

AUDIT

OTTAWA: Louis Green, Excise Tax Auditor.

INSPECTION

WINNIPEG: C. M. Carter, Stenographer, Grade 1.

DEDUCTIONS

NOVA SCOTIA

HALIFAX: Thos. Stokes, Customs Excise Cashier, (Retired).

QUEBEC

QUEBEC: Gabrielle Chasse, Stenographer, Grade 2 (Retired).

ONTARIO

HAMILTON: A. W. Deans, Customs Excise Clerk (Deceased). A. F. J. Hackbusch, Superintendent of Customs Excise Examiners (Retired).

ST. CATHARINES (Thorold): G. A. Turner, Customs Excise Clerk (Deceased).

STRATFORD: W. R. Billings, Customs Excise Clerk (Services terminated).

TORONTO (West Toronto): John McLeod, Customs Excise Cashier (Retired).

WINDSOR: E. E. Westfield, Computing Clerk (Retired).

ALBERTA

EDMONTON: J. F. Lee, Customs Appraiser (Retired).

BRITISH COLUMBIA

NEW WESTMINSTER: Mrs. B. M. Macaulay, Special Customs Examiner (Female), (Retired).

(Aldergrove): H. A. J. Monk, Customs Excise Examiner (Services terminated).

(Huntingdon): G. J. Catherwood, Customs Excise Examiner (Services terminated).

VANCOUVER: J. E. Cook, Customs Excise Clerk (Resigned); Thos. McIlroy, Customs Truckman (Services terminated); E. J. Tennant, Customs Truckman (Retired).

ADMINISTRATIVE

Aurele Gravelle, Office Boy (Transferred to Post Office Dept.); J. J. Kelly, Clerk, Grade 1 (Retired).

AUDIT

OTTAWA: J. A. McDonald, Excise Tax Auditor (Resigned).

INVESTIGATION DRAWBACKS

TORONTO: Arch. Forsyth, Investigator of Drawback Claims (Retired).

PROMOTIONS

NEW BRUNSWICK

SAINT JOHN: E. W. Corbett, from Customs Excise Examiner to Senior Customs Excise Examiner; B. V. Weston, from Customs Excise Examiner to Senior Customs Excise Examiner.

QUEBEC

MONTREAL: C. J. R. Phelan, from Clerk, Grade 1, to Customs Excise Clerk; J. L. P. C. Pohu, from Clerk, Grade 1, to Customs Excise Examiner; J. L. P. E. St. Pere, from Clerk, Grade 1, to Customs Excise Examiner.

QUEBEC: Edmond Robitaille, from Clerk, Grade 1, to Customs Truckman.

SAINT JOHNS: C. J. P. H. Bourassa, from Customs Excise Examiner to Computing Clerk; Arthur Desforges, from Cashier and Computing Clerk to Senior Customs Excise Clerk; J. A. G. Parenteau, from Customs Excise Examiner to Assistant Customs Appraiser.

ONTARIO

LONDON: G. H. Ward, from Customs Excise Examiner to Special Exciseman, Grade 1.

TORONTO: J. C. MacKay, from Assistant Customs Appraiser to Customs Appraiser (Divisional).

MANITOBA

WINNIPEG: C. H. Kelly, from Customs Excise Examiner to Express & Postal Computing Clerk; J. C. McCorquodale, from Customs Excise Examiner to Express and Postal Computing Clerk.

ALBERTA

CALGARY: Donald Fraser, from Cashier and Computing Clerk to Senior Customs Excise Clerk.

ADMINISTRATIVE

J. E. Conway, from Clerk, Grade 3, to Clerk, Grade 4; G. E. Cross, from Clerk, Grade 3, to Clerk, Grade 4; F. J. Slater, from Head Clerk to Registrar of Correspondence; H. B. Watchorn, from Stenographer, Grade 2, to Clerk, Grade 3.

AUDIT

MONTREAL: F. A. Doughty, from Excise Tax Auditor to Assistant Special Excise Tax Auditor.

PROMOTION AND TRANSFER

J. D. C. Mahaffy, from Customs Reviewing Appraiser, Grade 1, Administrative, to Investigator of Values, Investigation—Values, Chicago.

TRANSFERS

NEW BRUNSWICK

Leander Vienneau, from Customs Excise Clerk (Relieving), Saint John, to Customs Excise Clerk, Moncton.

ONTARIO

G. S. Richards, from Customs Excise Examiner, Kenora, to Customs Excise Examiner, Sault Ste. Marie.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF FEBRUARY, 1936 AND 1937

—	1936	1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	6,087,284 02	6,960,962 22		
Less Refunds and Drawbacks	842,180 66	731,989 51		
Net	5,245,103 36	6,228,972 71	983,869 35	....
Excise Taxes	8,918,605 66	12,260,383 84		
Less Refunds and Drawbacks	359,400 83	268,523 86		
Net	8,559,204 83	11,991,859 98	3,432,655 15	....
Excise Duties	2,973,509 76	3,223,507 22		
Less Refunds and Drawbacks	36,972 28	28,779 10		
Net	2,936,537 48	3,194,728 12	258,190 64	....
Sundry Collections	83,567 03	54,009 60		
Less Refunds	122 55	25 20		
Net	83,444 48	53 984 40	....	29,460 08
Net Totals	16,824,290 15	21,469,545 21	4,674,715 14	29,460 08
Net Increase	....	....	4,645,255 06	....

TOTALS FOR ELEVEN MONTHS

—	1935-36	1936-37	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	74,859,019 21	82,203,536 33		
Less Refunds and Drawbacks	7,923,158 87	7,975,080 31		
Net	66,935,860 34	74,228,456 02	7,292,595 68	....
Excise Taxes	103,805,965 14	136,701,313 69		
Less Refunds and Drawbacks	2,942,051,69	2,899,292 81		
Net	100,863,913 45	133,802,020 88	32,938,107 43	....
Excise Duties	41,696,392 78	42,784,035 28		
Less Refunds and Drawbacks	474,517 45	544,256 90		
Net	41,221,875 33	42,239,778 38	1,017,903 05	....
Sundry Collections	649,468 08	666,688 37		
Less Refunds	6,071 02	570 35		
Net	643,397 06	666,118 02	22,720 96	....
Net Totals	209,665,046 18	250,936,373 30	41,271,327 12	....
Net Increase	....	....	41,271,327 12	....

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF FEBRUARY, 1936, AND FEBRUARY, 1937.

—	February 1936	February 1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,436,868 83	3,022,873 28	586,004 45	....

TOTALS FOR ELEVEN MONTHS

—	1935-36	1936-37	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	79,667,273 93	98,743,722 98	19,076,449 05	....

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF FEBRUARY, AND THE ELEVEN MONTHS ENDED FEBRUARY, 1936 AND 1937

—	February, 1936		February, 1937	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	62,073,641	....	74,791,596
Total Exports (Foreign Produce)	....	724,057	....	899,728
PRINCIPAL ITEMS OF EXPORTS—				
Wheat ... Bush.	14,241,169	11,946,435	5,362,031	6,926 695
Wheat flour ... Brls.	340,102	1,429,595	347,884	1,897,241
Fish ... Cwt.	295,880	1,806,386	366,870	2,497,619
Furs ... $	....	2,270,024	....	2,190,806
Meats ... Cwt.	158,288	2,267,305	219,824	3,273,646
Cheese ... Cwt.	7,111	103,467	7,038	107,523
Planks and boards ... M ft.	95,357	2,008,122	120,856	2,815,413
Wood pulp ... Cwt.	1,018,998	2,215,540	1,139,987	2,589,103
Newsprint ... Cwt.	3,681,579	6,267,605	4,458,890	8,011,776
Automobiles and parts ... $	....	1,893,373	....	1,944,872
Copper, partially manufactured ... Cwt.	334,880	2,679,940	265,250	2,881,150
Nickel, unmanufactured ... $	....	4,119,687	....	4,290,079
Imports entered for consumption—Free goods	....	16,779,085	....	21,029,548
Imports entered for consumption—Dutiable goods	....	24,818,313	....	27,705,491
Total imports entered for consumption	....	41,597,398	....	48,735,039

—	Eleven months ended February, 1936		Eleven months ended February, 1937	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	775,584,943	....	972,855,377
Total Exports (Foreign Produce)	....	12,305,182	....	12,030,052
PRINCIPAL ITEMS OF EXPORTS—				
Wheat ... Bush.	165,977,995	138,337,625	223,247,914	217,131,537
Wheat flour ... Brls.	4,382,174	17,390,933	4,380,689	19,403,766
Fish ... Cwt.	3,220,681	22,826,807	3,428,719	23,818,184
Furs ... $	....	14,504,176	....	17,324,722
Meats ... Cwt.	1,512,026	21,599,486	2,285,002	32,085,843
Cheese ... Cwt.	564,795	6,517,289	794,318	11,035,965
Planks and boards ... M ft.	1,240,652	24,782,974	1,735,974	36,735,155
Wood pulp ... Cwt.	12,214,355	25,078,995	14,152,353	29,576,849
Newsprint ... Cwt.	48,130,354	81,966,925	57,001,014	99,516,835
Automobiles and parts ... $	....	23,719,017	....	19,272,076
Copper, partially manufactured ... Cwt.	3,621,147	27,378,032	3,779,986	34,215,173
Nickel, unmanufactured ... $	....	36,366,400	....	39,601,239
Imports entered for consumption—Free goods	....	230,633,280	....	271,685,930
Imports entered for consumption—Dutiable goods	....	279,404,690	....	329,253,804
Total imports entered for consumption	....	510,037,970	....	600,939,734

GOLD HELD UNDER EARMARK AT THE BANK OF CANADA:

	Fine Oz.
Net increase, month of February, 1937	....
Net increase, eleven months ended February, 1937	1,221,118·285

The National Revenue Review

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April, 1937

Vol. X

No. 7

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
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Private Secretary, GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Excise, V. C. NAUMAN.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. X OTTAWA, APRIL, 1937 No. 7

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

From Coast to Coast

A LARGE number of collectors and senior officers at ports throughout Canada felt they would like to participate in the presentation to Mr. Charles P. Blair on his retirement. When this desire became known to the Department a small committee was formed, of which the *Editor* was Secretary, with the result that a considerable sum of money was received to be added to the amount contributed by the headquarters staff.

One of the interesting things which the Secretary noticed was the unanimous expression of opinion in the letters received regarding the loss the Department was sustaining in the retirement of Mr. Blair, and his courteous counsel at all times to officers throughout the Dominion.

A letter came from a small outport on the Pacific coast, where an officer heard that a presentation was being made to Mr. Blair, whom he had never seen. He had on several occasions received departmental letters from Mr. Blair of such a friendly and helpful nature that he felt it would only be right that he should in some way join in the Dominion-wide contribution to the retiring official. He therefore sent the Secretary the sum of one dollar, with a little note regretting that it was not more. No contribution was more gratefully received.

Many of the letters go into detail regarding the help which Mr. Blair has rendered officers at various ports, in the solution of difficulties, and the committee intends to keep them on a special file in order that they may be referred to as occasion arises in the future, as a notable tribute to a distinguished public servant.

The departmental farewell to Mr. Blair drew one of the largest gatherings of its kind ever held in the Connaught Building. The occasion was honoured by the presence of the Honourable J. L. Ilsley who spoke feelingly of Mr. Blair's career as a public servant. Mr. Scully, Commissioner of Customs, presided, and he also alluded to the blow sustained by the Department in the retirement of Mr. Blair. He expressed the hope that Mr. Blair would visit the Connaught Building frequently, and that his friends and colleagues would have an opportunity of meeting him on many occasions. The presentation was made to Mr. and Mrs. Blair by Mr. David Sim, Commissioner of Excise, on behalf of the staff from coast to coast, and consisted of a leather fireside chair, an all-wave radio, and a silver fruit bowl, suitably inscribed, with two silver candlesticks. Mr. Blair expressed his thanks to the Minister, the Commissioners and the entire staff for their unfailing kindness and consideration during his many years of service.

Conscience Money

THE Commissioner of Income Tax was advised recently by the Inspector at Montreal of the receipt of a ten dollar bill, in a plain envelope postmarked Richmond, Ont. This amount of Conscience Money has been deposited to the credit of the Receiver General.

Changes in List of Customs-Excise Ports

Oakville, Ont.: An outport and warehousing port under the survey of the port of Hamilton, Ont., closed as from 1st April, 1937.

Fernie, B.C., Grand Forks, B.C.: Customs air harbours under Licence Nos. 102 and 136 respectively, shown on page 15 of List of Ports, closed until further notice.

Sydney Mines, N.S.: An outport and warehousing port under the survey of the port of North Sydney, N.S., closed as from 1st April, 1937.

Birtle, Man., Gladstone, Man.: Postal collecting stations under the survey of the port of Winnipeg, Man., closed as from 1st April, 1937.

Departmental Rulings

"HASKINS" Precision High Speed Tapping Machines, per illustrations, manufactured by R. G. Haskins Company, Chicago, Ill., operated by built-in electric motors, at the present time are held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427.

Automatic Single Head Bottle Capping Machine, per illustration, manufactured by the Pneumatic Scale Corporation, Ltd., Quincy, Mass., specially designed for the handling of containers as small as 1 inch diameter and 3 inches high, or as large as 4 inches diameter and 12 inches high, having a capacity of 30 to 50 cap containers per minute, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

"Todd" Electric Adding and Listing Sheet Model Protectograph, per illustration, manufactured by the Todd Company, Rochester, N.Y., which automatically feeds, writes cheques in sheets, adds and lists the amounts, thus combining all the advantages of a chequewriter and adding machine in one operation, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

Wills Model "D" Rubber Heel Trimming Machine, per illustration, manufactured by the Arthur Jackson Wills Co., Springfield, Mass., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427. (This ruling also applies to Models "DE" and "DM"). Motors—Item 445g.

"Kerrick" Kleaner, per illustration, manufactured by the Clayton Mfg. Co., Alhambra, Cal., an all-purpose automotive cleaning machine which cleans by means of a vapour blast, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

Bench Model VBR-10 D & P Single Head Electric Venetian Blind Router, per illustration, manufactured by Dunn and Phillips, Los Angeles, Cal., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427. Motor—Item 445g.

Pitted Dates, at the present time are held to be of a class or kind not produced in substantial quantities in Canada. This ruling is made retroactive to 2nd July, 1936, and cancels Departmental ruling on pitted dates in Appraisers' Bulletin No. 3856, dated 22nd March, 1932.

Tourist Trade in 1936

A PRELIMINARY estimate of Canada's tourist trade in 1936 places the total expenditure of tourists from outside of Canada at approximately $257,000,000 and the total expenditures of Canadian tourists in other countries at about $95,000,000. The corresponding estimates for 1935 were $214,000,000 and $87,000,000 respectively. Thus, the favourable balance accruing to Canada on tourist trade account may be placed in the neighbourhood of $162,000,000, an increase of $35,000,000 over 1935.

Automobiles entering Canada via the United States boundary showed a substantial increase in 1936, although still considerably below pre-depression levels. There were 2,880,265 cars admitted for a period not exceeding 48 hours compared with 2,632,941 in 1935. Those admitted for a period not exceeding 60 days amounted to 1,192,935 against 971,017 and those exceeding 60 days but not more than six months, 1,323 against 1,128.

The expenditure of visitors from the United States by automobile aggregated $171,380,000 as against $141,042,000. Persons by railway and steamer are estimated to have spent approximately $65,000,000 as compared with $54,000,000 in 1935, while persons entering by ferry, airplane, etc., spent $10,000,000 as against $9,000,000. Visitors from overseas countries spent $10,440,000 compared with $10,117,000.

Canadian tourists to overseas countries numbered 33,899 in 1936, an increase of 5,747 over 1935, and their expenditures were estimated at $18,336,000 as against $16,503,000. Canadian automobiles exported to the United States for touring purposes increased from 659,259 in 1935 to 689,674 and the estimated expenditure of these tourists from $40,167,000 to $43,811,000.

The expenditures of Canadian rail and steamer travellers to the United States are provisionally estimated at $24,712,000 as against $22,930,000 in 1935, while the expenditure of travellers by ferry, airplane, etc., are placed at $8,000,000 compared with $7,000,000.

Small Exports to Certain Countries

A STATEMENT of the Customs Statistical branch of certain aspects of Canada's trade shows that several countries in far corners of the world did very little trade with Canada during the fiscal year 1935-36. For instance, exports to British West Africa were valued at just $15, while imports from that country were valued at $730. Exports to the Falkland Islands totalled only $553, while imports were nil. Exports to Bulgaria reached a total of just $293 and imports $690. Guam, Tuluita and Wake Islands bought $846 worth of Canadian goods, but sold nothing in return. Other countries to which Canada's exports were light were: British East Indies, other, $1,446; Abyssinia $421; Afghanistan $1,130; Albania $1,166; Lithuania $1,797; Tripoli $1,454; Russia $1,201; Turkey $488.

Canada's imports, on the other hand, were small from a number of countries with which the Dominion had a fair export trade. Imports from Iceland amounted to only $39, from Korea $80, San Domingo $126, Malta $226, French Guiana $556, French West Indies $719.

A statement of exports and imports by provinces places Quebec first in the value of exports for 1935-36 and Ontario first in the value of imports. Exports by provinces were as follows: Quebec $339,038,748, Ontario $227,369,906, British Columbia $139,984,899, Nova Scotia $67,834,971, New Brunswick $67,325,392, Manitoba $12,128,307, Saskatchewan $7,175,490, Alberta $885,329, Prince Edward Island $579,083, Yukon $149,951.

Following are the imports for home consumption by provinces. Ontario $275,376,699, Quebec $174,000,329, British Columbia $45,980,509, Nova Scotia $18,592,197, Manitoba $18,220,367, New Brunswick $12,499,336, Alberta $10,805,910, Saskatchewan $6,331,090, Prince Edward Island $626,225, Yukon $270,427.

A Day on the Western Front

(This entertaining article was written for the Review by Percy R. Peele, Collector at New Westminster, B.C.)

UNUSUAL incidents on the western border are often so numerous and varied that they seem to be forgotten almost as soon as they occur. Notwithstanding the yearly growth of the tourist traffic, which originates from nearly every part of the United States, and the generous privileges extended to our visitors, there is always something that seems to take the joy out of life. Reference is particularly made to the practice of some people carrying with them revolvers and similar small firearms, which are not permitted to be brought into Canada by tourists, and necessitates some arrangements being made by the owners to leave them behind. The courtesy and tactfulness of border officers are taxed to the limit on such occasions. Generous provisions are made for the admission of shotguns and rifles brought into Canada by tourists, who are not required on such occasions to put up a bond or deposit, except being under an obligation to report to the Customs such firearms, when they leave Canada, and the British Columbia Provincial authorities require such owners to take out hunting licences or permits.

When the new Tariff Item No. 703 (*b*)—commonly known as the hundred dollar exemption item—first went into effect, many unusual things happened. Most common of all was the apparent willingness of returning Canadians to declare all of their purchases supported by cash slips or invoices. Prior to the going into effect of this item the reverse procedure was usually in effect. The interpretation and meaning of the word "baggage" was not generally understood, in connection with this tariff item, at its inception, and Canadians seemed to treat it as a sort of Customs holiday. On one occasion a young married couple who were building a home for themselves conceived the idea that they could purchase their bathroom outfit and accessories in the United States and bring same back to Canada without the payment of duty. In due course they reported inwards at one of our boundary points of entry, in an old automobile bedecked with a bathtub tied to one side of the car, and on the other side and inside the car were displayed bathroom and toilet equipment. As the total value of the whole outfit exceeded $100, two invoices were presented. One was in the husband's name, for the bathtub, and the other invoice, covering the balance of the equipment, in the wife's name. They each made the customary declaration under the tariff item referred to and proceeded joyfully on their way. Officers of Customs are now better informed on such matters.

Contrary to the opinions of some returning Canadians, automobile radios, heaters and tires attached to the car and not carried as baggage, in the car, also household radios of the cabinet or console type, are not entitled to exemption under this tariff item.

Comparison of automobile figures covering a ten-month period in each year from 1930 to 1937, ending January 31 in each year, at the boundary point of Pacific Highway, B.C., which is our largest western highway point of entry, shows a complete reversal of traffic figures as indicated by permits Forms C-12 and E-50, excluding figures for local traffic and business permits. During the ten-month period of the year 1930, the ratio in round figures was 48,000 Canadian cars inwards as against 72,000 foreign cars inwards. In the same period to January 31, 1937, the ratio was 70,000 Canadian cars to 44,000 foreign cars. The end of prohibition in the United States in the year 1933 will probably account for 25 per cent of the decline of American cars, while on the other hand the increase of Canadian traffic is a good index of the recovery of British Columbia from the depression period, as well as the growth of business and industries.

Our border officers, situated as they are some 25 miles on an average from the chief port at New Westminster, B.C., are required to be well informed on all subjects and to be in a position to answer successfully all the questions submitted by passing motorists. Not only are they required to be fully conversant with the Customs-Excise regulations, but are required to have some knowledge of the regulations of other governmental departments. Here is a sample of some of such questions:—

"Can you supply us with a list of what we can bring back free of duty?"

"What are the roads like in California?"

"What pass, over the mountains, is the best at this time of year?"

"Is our money any good in Canada?"

"Can we drive to Alaska?"

"Can we take our dogs and other pets to Canada?" (These pets include cats, dogs, monkeys, canaries, bears, skunks, etc.)

"What is the price of gasoline in Vancouver?"

"Which is the best hotel?"

"Which is the best place to eat?"

"What are the fishing and hunting regulations?"

"Where is the best place to fish?"

"Why are the shows not open on Sundays?"

"How are the roads to Victoria? Can we make the trip in a day?" (not realizing that it takes a long boat trip each way).

And so on, far into the night.

During the month of January, when there was some snow on the ground, a party of Australians entered Canada from the United States at one of our boundary points, homeward bound, via the port of Vancouver, B.C. Some members of the party were really thrilled at their first sight of snow "actually on the ground where they could touch it." "Won't our friends at home in Australia be envious, when we tell them," they said.

A returning Canadian purchased a new auto casing and had it mounted on his car, but emphatically stated that he had "nothing to declare." When the examining officer asked him where he had purchased the new American tire, he said he had not bought any new tire. He had been away from Canada several weeks, but the tire had been obviously on the car only a few hours. This was pointed out to him, and seeing he was in difficulties, he made the following explanation: "Oh, I know what happened. Yesterday I had a puncture and I put it in the garage at Seattle to have it repaired, and that stupid garage man put a new tire on my car, and never told me."

Here is a smuggling story which concerns an old lady, who was driving a coupe, which had a small locker between the rumble seat and the back of the driver's seat. This was found to be locked and the old lady told of how she had lost the key two month ago. The officer opened the locker with two screwdrivers and found three dresses. At once the old lady accused her niece of having used the car two weeks previously and of having placed the dresses there. However, the dates on the store bills ruined this story. This put the matter on a different basis and the poor old lady confessed "I am a bad, wicked old woman—I did this myself. Please forgive me and I will never do this again." Her age and confession saved her from penalty, and she was gently admonished not to try smuggling again.

(Editor's Note—Thank you, my friend Percy Peele, for a lively story. Will other border Collectors send in some of their experiences? These articles are reprinted by the press of Canada which shows they have the human interest touch.)

Winter Activities at St. Hubert Air Harbour

(*Editor's Note:*—It has been the practice to have in the REVIEW brief articles regarding winter air activities. The following was prepared by Hector Fortier, Customs and Excise Officer in charge at St. Hubert Airport, Montreal, P.Q.)

THE work of the Customs Department at this air harbour is carried on during the winter as usual. During this time, the planes operate on skiis and the regular New York run is continued as formerly, arriving at St. Hubert Airport from New York at 11 a.m., and departing for New York at 2.15 p.m.

A special feature this winter has been the operation of a Montreal-Ottawa run, leaving St. Hubert Airport at 11.35 and making the return trip arriving at 1.55 p.m. This plane carries mail and passengers and has already proven to be a very popular and successful innovation. Customs clearance is also required for this service when passengers or mail are continuing on the New York plane in the afternoon of the day of arrival.

Owing to the very unsettled condition of the weather this past winter quite a number of trips have been cancelled, although a fair percentage is shown as compared with the previous year. More express has been handled, inwards and outwards, than heretofore.

The prospects for the future of the work of the Customs Department at this airport appear very promising.

It was anticipated that on the fourth of January of this year, a trial run from Newark to Montreal direct would take place. The type of plane to be used was the Douglass D.C. 3, one of the American Airways' flagships, carrying 21 passengers. These planes are of the finest type, completely equipped for night flying, restaurant services, etc. The airport was prepared to receive such a machine. Considerable expenditure was made and every service was to have been rendered by the airport officials. Unfortunately, however, this service has been suspended for the present owing to the fact that the air route over which it was to travel is not completely equipped with beacons for night flying and late afternoon, which is one of the important features, as may be readily understood. Now apparently this service will be resumed shortly, and the Customs officer in charge at the airport will be kept fairly busy when this schedule commences to operate regularly.

This airport, being the finest and largest in area and condition, is capable of receiving such large transport aeroplanes as the Douglass referred to and the Burnelli, which we might point out was brought here on November 11, 1936, by Mr. Cylde Pangborn, famed for his solo flights of both the Atlantic and Pacific oceans. Mr. Burnelli, the designer of the aircraft, accompanied Mr. Pangborn on his trip to Montreal and was quite pleased with the facilities offered here.

In November 1936, we were honoured at this port by having Mr. J. F. Vultee, the designer of the Vultee aircraft, which is owned and operated regularly from St. Hubert Airport by the Canadian Colonial Airways. He also was satisfied with the conditions existing at St. Hubert Airport.

I would like to report here that the Honourable Mr. C. D. Howe, Minister of Transport, made St. Hubert Airport his point of embarkation on a recent flying trip throughout the United States to Vancouver, B.C. Mr. Howe has shown that he believes in air transportation by using it.

The visits of such gentlemen as I have mentioned, and the fact that the trans-Canada air service is expected to commence this next summer, leads me to believe that there will be a considerable increase in Customs work at this air harbour. The seaplane base is situated at Longueuil, six miles from this port.

The above mentioned facts are merely to point out that much is expected of modern air transport in the near future. It is reported also that the service from Boston to St. Hubert might be reorganized for next summer.

Glimpse of the Excise Division

REVENUES collected by the Excise Division during the fiscal year 1935-36 amounted to $161,830,681, made up of Excise duty $45,359,020, Excise tax $116,471,661. This compares with $158,576,297, Excise duty $44,500,038, Excise tax $114,076,259, collected during 1934-35, an increase of $3,254,384, Excise duty $858,982, Excise tax $2,395,402.

Excise duty collected in that fiscal year from tobacco alone amounted to $28,678,512, while duty from malt totalled $7,691,832, and from spirits $7,401,581. Other Excise duty revenue was collected as follows: validation fees $600,417, beer $408,760, cigars $373,668, malt syrup $163,710, licences $40,540.

A statement of Excise duties collected according to provinces shows that Quebec led all others with a revenue of $31,232,887. Ontario was second with a revenue of $10,438,397, and British Columbia third with a revenue of $1,110,389. Receipts from the remaining provinces were: Manitoba $817,992, Alberta $745,541, Saskatchewan $507,382, New Brunswick $247,948, Nova Scotia $231,645, Prince Edward Island $26,039, Yukon $800.

Ports which collected over one million dollars in Excise duties were: Montreal $28,407,842; Hamilton, Ontario, $3,469,646; Toronto $2,553,153; Quebec $1,743,878; Granby, Quebec, $1,066,587; London, Ontario, $1,021,698.

Spirits produced in the fiscal year totalled 6,553,190 proof gallons as against 4,321,457 proof gallons produced in 1934-35, an increase of 2,231,733. Ontario produced 3,717,904 gallons, Quebec 2,494,829 gallons and British Columbia 340,457 gallons. Beer manufactured amounted to 57,154,948 gallons compared with 52,078,590 gallons manufactured in the previous fiscal year, an increase of 5,076,358 gallons. Of the total Quebec produced 23,915,257 gallons and Ontario 20,642,103 gallons. Quebec manufactured 19,542,358 pounds of tobacco out of a total of 22,343,367 pounds manufactured in the whole country, while Ontario manufactured 2,567,206 pounds. Cigarettes produced numbered 5,335,394,841, of which total Quebec produced 4,652,943,346, and Ontario 682,398,995. Snuff production last year amounted to 770,145 pounds, of which amount 769,785 pounds came from Quebec.

The largest amounts collected in Excise taxes during 1935-36 were derived from sales tax, domestic and importations, amounting to $81,178,184. The special Excise tax on importations produced $12,939,182, tax on sugar $10,037,792, and on stamps $4,404,764. Other sums of over one million dollars were collected as follows: matches $1,566,896; Excise tax on importations $1,561,268; transportation and telephones $1,460,952; automobiles, tires and tubes $1,261,918; toilet preparations and soap $1,078,376.

In the province of Ontario a total of $59,675,399 was collected in Excise taxes during 1935-36. In Quebec $38,711,344 was collected, and in British Columbia $7,011,577. Revenue from Excise taxes collected in the remaining provinces was as follows: Manitoba $3,645,548, Nova Scotia $2,615,775, Alberta $2,237,418, New Brunswick $1,174,567, Saskatchewan $1,069,734, Prince Edward Island $63,532, Yukon $29,437.

The port of Montreal, including outports, collected $33,072,769 from Excise taxes during the year under review. The port next in line, Toronto, collected $25,158,621, Vancouver $5,713,726, Windsor, Ont., $5,544,827, Hamilton, Ont., $5,256,488. Other ports collecting over one million dollars in Excise taxes were: Chatham, Ont., $3,675,544; Winnipeg $3,558,762; Sarnia, Ont., $2,819,432; Ottawa $2,468,438; Oshawa, Ont., $2,379,011; Halifax $1,747,148; London, Ont., $1,669,275; Quebec $1,640,512; Kitchener, Ont., $1,370,474.

Regarding Income Tax

REGULATIONS *re* Metalliferous Mines coming into production within the meaning of Section 89 of the Income War Tax Act.

1. For the purpose of Section 89 of the Act, a metalliferous mine shall be deemed to have come into production of ore in reasonable commercial quantities six months after the date when the company starts the shipment of ore or when milling operations actually start with a commercial milling unit.

The said six months period is allowed as a period for the purpose of tuning up, adjustments and absorption.

2. At the end of the said six months adjustment period the company shall be required to close its books for the purpose of commencing a new fiscal period. Fiscal periods thereafter shall be each of twelve months duration.

3. If the day following the end of such six months period falls on a date after the first day of May, nineteen hundred and thirty-six and prior to the first day of January, nineteen hundred and forty, then the company shall be exempt for a period of thirty-six months from such date.

4. The Manager, President or Secretary of the company shall be required to certify when the company started the shipment of ore or when milling operations actually started with a commercial milling unit.

The Minister of National Revenue may request the Minister of Mines and Resources to appoint an appropriate officer to verify such certification.

5. Commencing with the start of the six months adjustment period all expenses incurred prior thereto in the development of the mine (buildings, machinery and cost of acquiring property excepted) shall be allowed as a deduction and shall be written off on the basis of so much per ton of ore milled or shipped, such rate per ton to be agreed upon by the Department of National Revenue and the company, but in any case not to exceed $3 per ton.

The rate per ton established shall remain unchanged until the pre-production expenditures are written off.

6. Expenditures for shafts which are sunk after the commencement of milling operations or ore shipments shall be written off on the basis of tonnage milled or shipped at the same rate per ton as fixed in respect of pre-production expense.

7. Other development expenses incurred on the property during the period of tax exemption shall be charged to operating costs during the said period of tax exemption; provided, however, that where the Department of National Revenue is satisfied that the amount of development done is greater than that which would be normally required, a portion of such development expenses may be capitalized and written off, on a basis agreed upon by the Department of National Revenue and the company.

8. The rate of depreciation established by the company and concurred in by the Department of National Revenue in respect of depreciable assets during the period of tax exemption shall continue to be the basis of depreciation after the said period.

9. Notwithstanding the foregoing, the Minister of National Revenue, in conjunction with the Minister of Mines and Resources, may determine when a mine first comes into production of ore in reasonable commercial quantities, as to what mines, new or old, come within the exemption provided for in the said Section 89, when an excess of development has taken place and all other matters of a mining character.

Dated at Ottawa, this 22nd day of February, A.D., 1937. J. L. Ilsley, Minister of National Revenue. C. F. Elliott, Commissioner of Income Tax.

Tariff Board

Additional Powers, under Section 11, the Tariff Board Act

By Order in Council P.C. 1617, dated 2nd July, 1936, the following powers were assigned to the Tariff Board:—

" The authority and power to declare or find with respect to any importation after the date hereof, whether any goods are ' of a class or kind made or produced in Canada ' within the meaning of those or similar words as contained in The Customs Tariff or any other law relating to the Customs, whenever any difference arises or doubt exists with regard thereto and there is no previous decision upon the question by any competent tribunal binding throughout Canada.

" The authority and power to review the value for duty applied by the Customs to new or unused goods under the provisions of section thirty-six of The Customs Act and make its finding with regard thereto.

" Any such findings or declarations shall be subject to the same conditions and have like force and effect as a declaration of The Tariff Board regarding a rate of duty made under the provisions of section fifty-four of The Customs Act."

By Order in Council P.C. 274, dated 10th February, 1937, the following powers were assigned to that Board:—

" The authority and power to determine and declare whether any and, if so, what drawback of Customs duty is payable under the provisions of Schedule " B " of The Customs Tariff or any of them.

" And any such declaration shall be subject to the same conditions and have like force and effect as a declaration of the Tariff Board regarding a rate of duty made under the provisions of section fifty-four of The Customs Act."

Exports to Empire Countries in February

DOMESTIC exports to British Empire countries in February totalled $30,044,210 compared with $32,414,456 in February, 1936. This was a reduction of $2,370,246 or 7·3 per cent. Exports to the United Kingdom dropped from $27,263,956 to $23,583,575, a decrease of $3,680,-381 or 13·5 per cent. This was accounted for mainly by smaller requirements for Canadian wheat.

The third largest purchaser of Canadian commodities was Australia at $1,992,428 as against $1,701,986 a year ago, the increase being over 17 per cent. Australia was not only the third largest purchaser amongst Empire countries but was also third amongst all countries.

Exports to British South Africa amounted to $968,617 compared with $797,189, an increase of 21·5 per cent, while purchases by the British West Indies aggregated $720,316 compared with $530,434, an increase of 33·6 per cent. The Irish Free State took Canadian commodities to the value of $592,824, which was an increase of 175 per cent. Exports to other Empire countries were as follows, with the 1936 figures in brackets: Aden $8,050 ($13,785), British East Africa $86,891 ($77,226), Southern Rhodesia $86,233 ($98,160), Gambia $6,983 ($2,513), Gold Coast $33,461 ($9,717), Nigeria $23,046 ($11,200), Sierra Leone $32,413 ($18,276), Bermuda $94,390 ($90,482), British India $242,354 ($144,924), Ceylon $6,500 ($18,587), Straits Settlements $345,663 ($148,558), British Guiana $120,568 ($55,752), British Honduras $20,993 ($14,036), Gibraltar $430 ($3,806), Hong Kong $136,401 ($41,391), Malta $21,463 ($34,380), Newfoundland $270,591 ($226,670), Fiji $54,850 ($21,667), New Zealand $485,360 ($774,390), Palestine $4,922 ($11,696).

Re United Kingdom Trade Agreement 1932

AS the guaranteed margin of preference under the United Kingdom Trade Agreement, 1932, is no longer required to be maintained in regard to Tariff Item 529, the footnote on page 366 of The Office Consolidation of the Customs Tariff, 1936, is cancelled, effective on and after the 26th February, 1937.

Marking of Imported Goods

COLLECTORS are advised that Section (*b*) of the regulations relative to the marking of fibreboard, strawboard, sheathing and insulation, manufactured wholly or in part of vegetable fibre, as contained in Supplement No. 6 to Memorandum Series D No. 1, is hereby cancelled.

Fibreboard, strawboard, sheathing and insulation, manufactured wholly or in part of vegetable fibre, for use other than in building construction, are not required to be marked with an indication of the country of origin under Section 16 of the Customs Tariff.

Total Trade in February

THE total trade of Canada in February amounted to $124,372,166 which, although it was the lowest in any month since April, 1936, was the highest February for a number of years. In 1936 it was $104,395,096 and in 1934 it was $86,510,406. Both imports at $48,680,842 and domestic exports at $74,791,596 were higher than in several previous Februarys. During the eleven months of the current fiscal year the trade aggregated $1,585,770,966 compared with $1,297,928,095 in the same period a year ago. In 1933-34 it was below the billion dollar mark. Imports in the eleven months just ended were $600.885,537 and domestic exports $972,855,377.

* * HERE AND THERE * *

A new high mark in tourist popularity for the National Parks of Canada is announced. In the seven month period ended October 31, 1936, more than 700,000 motor tourists visited Canada's national playgrounds. This was an increase of about fifteen per cent over the corresponding period of last year, and established an all-time high for Canadian National Parks.

Increases in tourist traffic were noted particularly at Banff, Waterton Lakes and Jasper Parks in Alberta, Kootenay Park in British Columbia, Riding Mountain Park in Manitoba and Prince Albert Park in Saskatchewan. An all-time record was also established at Point Pelee Park in southwestern Ontario and gains were made at the Elk Island Park in Alberta and Yoho Park in British Columbia. Recent advices also indicate the rail traffic to the western National Parks was considerably greater than in 1935.

Although tourist travel arising from the National Parks at present centres mainly in Western Canada, steps are being taken to extend the benefit of national playgrounds conveniently located to residents of the eastern provinces. During the past year two new areas have been added to the National Parks system—458 square miles in the northern part of Cape Breton Island presenting outstanding examples of rugged coast line and mountain background, and a strip of over twenty miles along the northern shore of Prince Edward Island which includes some of the finest bathing beaches in Eastern Canada. Surveys of these areas are now being completed by the National Parks.

The output of the tobacco manufacturing industry in 1935, including excise duties, was valued at $69,829,522, representing an increase of $3,429,029, or over five per cent above 1934. Cigarettes formed the main item of production with an output of 5,324,953,000 valued at $41,526,276. Smoking tobacco was next in importance with an output of 19,803,023 pounds valued at $19,662,431. This was followed by cigars with a production of 120,508,000 valued at $5,158,629, chewing tobacco 2,896,011 pounds at $2,426,966, and snuff 773,692 pounds at $1,045,862. The tobacco industry also contributes materially to the agricultural economy of Canada. Of the materials used, amounting to $19,701,385, raw leaf tobacco accounted for $15,186,320.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the twelve months of the fiscal year March 1936 and March 1937. (Decrease marked *)

Districts	1935-36	1936-37	Increase or Decrease
	$ cts.	$ cts.	$ cts
Charlottetown	426,893 36	872,984 53	446,091 17
Halifax........	1,206,481 00	1,375,273 59	168,792 59
Saint John.....	811,185 57	910,940 18	99,754 61
Quebec........	871,481 21	1,318,789 12	447,307 91
Montreal......	24,140,346 46	27,750,579 47	3,610,233 01
Ottawa........	5,321,426 01	8,045,738 34	2,724,312 33
Kingston......	181,292 39	327,474 35	146,181 96
Belleville.....	403,609 18	443,590 49	39,981 31
Toronto... ...	25,822,097 88	33,535,220 68	7,713,122 80
Hamilton.....	6,087,381 03	6,792,857 10	705,476 07
London.......	7,577,872 73	9,221,874 64	1,644,001 91
Fort William..	197,528 28	262,849 52	65,321 24
Winnipeg......	2,204,595 62	2,484,464 46	279,868 84
Regina........	208,219 38	260,542 90	52,323 52
Saskatoon.....	119,623 54	148,852 30	29,228 76
Calgary.......	1,199,065 85	1,430,729 48	231,663 63
Edmonton....	400,445 05	419,975 46	19,530 41
Vancouver....	5,512,408 35	6,738,986 37	1,226,578 02
Yukon.......	17,849 94	23,518 77	5,668 83
Total.....	82,709,802 83	102,365,241 75	19,655,438 92

DEVELOPMENT OF MERCHANDISE TRANSPORT BY TRUCK

International Service is Increasing Rapidly

(*Editor's Note.*—This article was prepared for the REVIEW and the photograph furnished by G. C. Gardner, Collector at Niagara Falls, Ontario.)

THE movement of merchandise by highway transport in Canada and the United States is a steadily increasing method employed by commercial and manufacturing concerns and of recent years includes international service between the two countries on an increasingly large scale.

Up until the last few years international transportation was confined mostly to local manufacturing establishments operating their own equipment between the parent plant in the United States and the Canadian branch, many of which are located in neighbouring border cities.

With the development of well organized truck transportation companies serving a wide area in both countries, the international service gradually developed, first by the transportation of household goods from distant points in both countries, followed by the transportation of merchandise for manufacturing and other purposes, in both directions, to destinations further inland, such merchandise being cleared of Customs at the frontier ports of entry. This movement in respect to shipment to Canada was later protected by convoy officers from some frontier ports, who accompanied the transports to the Customs House at the interior port of entry, where the goods were turned over to the local Customs authorities and clearance effected. This convoy service included shipments in transit through Canada, but as the volume of business increased it was found a difficult problem to supply officers for this service, especially for transports arriving at unex-

Customs examining warehouse at Lower Arch Bridge, Niagara Falls, for the examination of goods arriving by truck.

pected hours during the day, and eventually became almost an impossible situation due to the uncertainty of arrival of transports other than those operated on regular schedule. On some occasions the convoy officers were unable to reach their "home" port in time to carry on their regular duties on shift work and so disrupting the entire schedule of duty at highway ports.

With the prohibition of transportation of goods *in bond* via highway from a frontier port to destination in Canada or in transit, except as provided in Memo. D8, Supplement 2, the development of adequate Customs facilities for the proper entry and examination of the now considerable variety and large volume of merchandise imported through the medium of highway transports became a pertinent factor.

Realizing the potentialities of international highway transportation, providing as it does a rapid means of conveying goods to the frontier ports of entry for Customs clearance and delivery to the consignee after entry, examination and release has been effected, the Lower Arch Bridge at this port constructed at a cost of $40,000 a most modern, fire-proof, well lighted and equipped examining platform capable of handling five large transports simultaneously and completely under cover, this being in addition to a smaller platform of three bays for handling household goods.

Their foresight in erecting such accommodation has been fully justified by the corresponding increase in transport business and consequent increased revenue from bridge tolls. When the new examining platform was constructed it was considered sufficiently large to take care of the anticipated volume of this class of traffic for at least two years, but plans are now under way to double the capacity to take care of the present volume of business.

The number of commercial imports by highway has increased 360 per cent for the first ten months of the past fiscal year over the complete fiscal year of 1933-34, 250 per cent over 1934-35, and 130 per cent over 1935-36—a total of 14,598 highway reports inward made at Customs from April 1, 1936, to January 31, 1937, with a corresponding increase in export business.

"MADE IN CANADA" RULINGS

Ruling, File No. 86550, GS 247, as incorporated in Appraisers' Bulletin No. 3856, is hereby amended as follows:—

Special Steels, as follows, are of a class or kind made in Canada.

Tool and High Speed Steels; Magnet; Stainless; Hollow Mining Drill Steel; Hollow Stay Bolt Steel; Special Machinery Steels; Jail Bar and Bank Vault Steel; Ball Race and Bearing Steel; Air Hardening Die Steel; Oil Hardening Non-Shrinking Die Steels; Special Analysis Alloy Steels.

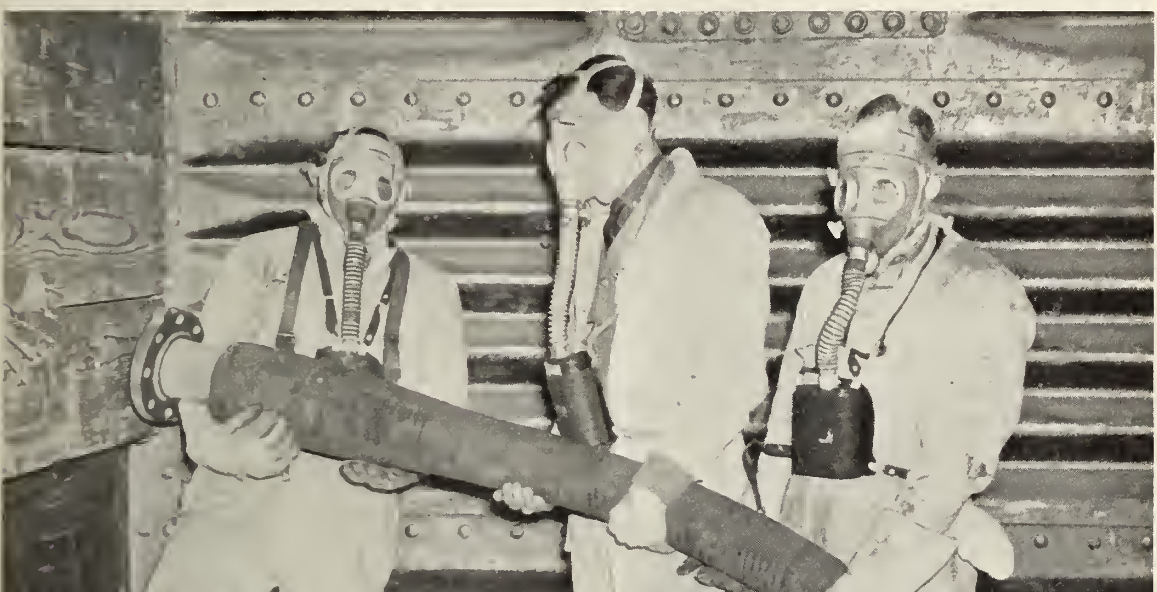
As Ruled in Appraisers' Bulletin No. 3856	*As Now Defined*
Ingots (all sizes).	Up to 24 inches by 26 inches cross section
Billets up to 10 inches square.	Up to 12 inches square.
Rounds, hammered, up to 9 inches diam., and Flats, hammered, in equivalent section.	Up to 10 inches diam., in equivalent section.
Rounds, rolled, up to 3½ inches diam., (and) Flats, rolled, in equivalent section, up to 4 inches wide.	¼ inch diam. up to 6 inches diam., in equivalent sections up to 6 inches wide.
Rounds, cold drawn, up to 2½ inches diam., (and) Flats, cold drawn, in equivalent section.	⅛ inch diam. up to 2½ inches diam., in equivalent section.
Forged rings (all sizes).	Up to 30 inches diam.
Forged discs (all sizes).	Up to 24 inches diam.
Rounds, centreless ground, up to 1⅞ inches diam.	⅛ inch diam. up to 1⅞ inch diam.
Polished carbon, high speed, and oil hardenening drill rod steels in a full range of sizes.	As ruled in Appraisers' Bulletin No. 3856.
	Forged blocks up to 16 inches by 16 inches by 14 inches.

In accordance with the Government's undertaking to give "adequate notice" to parties concerned in the event of transferring goods from the category of "a class or kind not made in Canada" to that of "a class or kind made in Canada," the ruling as applicable to the increased sizes and the new item (forged blocks), dated February 22, 1937, shall not become effective on importations until three weeks from the date hereof.

IN DANGER OF INSTANT DEATH

An unusual operation for the port of Vancouver and one that carried the hazard of almost instant death from lethal gas, was undertaken in February in connection with discharge of cargo from the motorship *Pleasantville.*

Skilled men, wearing elaborate and special type gas masks, were required to enter the hold of the ship to supervise the removal of a large consignment of latex from ship to tank cars. There arises from the rubber juice the deadly gas of anhydrous ammonia,



Discharging a consignment of latex from ship at Vancouver. This photograph was furnished through the courtesy of N. J. DeGraves, Collector at Vancouver.

one whiff of which will cause unconsciousness, three whiffs will threaten death.

The shipment was destined to the United States Rubber Products Incorporated, Los Angeles. It being impossible to obtain qualified local labour to handle the transfer of the dangerous commodity, special permission was obtained of the Canadian Immigration authorities to bring to Vancouver from California four skilled men. Certain particular equipment was also necessary in connection with the moving of the liquid rubber and, as no such equipment was available in western Canada, special arrangements were made with the Customs Department for the temporary admission of equipment.

Latex, in its pure form of sap from the rubber trees, soon solidifies, when exposed to air. Rubber scientists have established that the sap will retain its liquid consistency when fortified with anhydrous ammonia. The latex is a very delicate freight commodity. If made hot, the ammonia evaporates, and the sap solidifies; if exposed to frost it freezes solid.

The shipment was sent via Vancouver as the California ports were closed on account of the maritime strike. Three special tank cars were brought to Vancouver and the latex was discharged from the ship to these cars. Even when such cargoes are discharged at their California ports the longshoremen there refuse to handle the ammoniated rubber and the importers have to supply their own special skilled men for this purpose.

Re TARIFF ITEM 554e

Tariff Item 554e, as in effect the 26th February, 1937, reads as follows:—

	Br. Pref. Tariff	Inter. Tariff	General Tariff
"Filter press cloth of wool..	20 p.c.	35 p.c.	40 p.c.
and, per pound....	......	30 cts.	35 cts."

It is held that the words " of wool " in the above Item mean substantially, i.e., wholly or in chief part, by weight, of wool.

For entry under this Item, proof must be furnished that the wool content is at least 50 per cent of the weight of the article.

Re TARIFF ITEM 568a

This item, as in effect the 26th February, 1937, reads as follows:—

	Br. Pref. Tariff	Inter. Tariff	General Tariff
"Socks and stockings:—			
(i) of wool.. ..	20 p.c.	32½ p.c.	35 p.c.
and, per doz. pairs.	30 cts.	$1.35	$1.50
(ii) n.o.p..	20 p.c.	32½ p.c.	35 p.c.
and, per doz. pairs.	......	$1.35	$1.50"

It is held that the words " of wool " in sub-item (i) mean substantially, i.e., wholly or in chief part, by weight, of wool.

For entry under sub-item (ii) of socks and stockings containing wool, proof must be furnished that the wool content is less than 50 per cent of the weight of the article.

CANADIANS TRAVEL ABROAD

Canadians are great travellers, and according to preliminary estimates spent about $95,000,000 while visiting other countries during 1936, an increase of about $8,000,000 over 1935.

Canadian tourists to overseas countries numbered 33,899 in 1936, an increase of 5,747 over 1935, and their expenditures were estimated at $18,336,000 as against $16,503,000. Canadians visiting the United States by automobile spent $43,811,000, while those travelling by rail and steamer spent $24,712,000 and those travelling by ferry, airplane, etc., spent $8,000,000. This makes a total of $76,523,000 compared with $70,097,000 spent by Canadian tourists in the United States during 1935. Canadian automobiles exported to the United States for touring purposes during 1936 totalled 689,674 compared with 659,259 in 1935.

IMPORTED CARS

Amongst the imported cars in January were two from the United Kingdom valued at $10,507. The value of the cars, trucks and buses was $1,139,573 compared with $335,540 a year ago. There were 1,410 cars from the United States and 113 from the United Kingdom.

DOMESTIC EXPORTS IN FEBRUARY

Domestic exports in February were valued at $74,792,000 compared with $62,074,000 a year ago, an increase of $12.718,000 or 20 per cent. Exports to the United States totalled $36.046,000 compared with $21,555,000, a gain of $14,491,000 or 67 per cent. Exports to the United Kingdom were $23,584.000 compared with $27.264,000, a decrease of $3.680,000 or 13½ per cent.

The increase in the exports to the United States was largely accounted for by gold bullion, the amount being $10,181,000 as against none in February, 1936. However, there were important increases in commodities as follows, with the 1936 figures in brackets: wood pulp $2.374,000 ($1.924.000), newsprint paper $6,603.000 ($5,390,000), cattle $976,000 ($587.000), meats $301.000 ($239,000), planks and boards $1,151,000 ($816.000), shingles $284,000 ($196.000), asbestos $613,000 ($461,000), fertilizers $593.000 ($371,000), electrical energy $315,000 ($277.000), aluminium $195.000 ($3.000), coal $91,000 ($71,000). There were some decreases as follows: whiskey $1,445.000 ($2.309,000), wheat $82.000 ($226,000), wheat flour $9,000 ($31.000), fish $991,000 ($1,063,000), raw wool $64,000 ($158,000), farm implements $160,000 ($209,000).

The decline in exports to the United Kingdom was due in the main to smaller purchases of grains, wheat falling from $9,085,000 to $4,906.000 and barley from $33,000 to $17.000. Also a year ago the gold bullion export to the United Kingdom was $2.600,000, whereas last month there was none. These large decreases were somewhat offset by increased export of the following commodities: wheat flour $1,041,000 ($789,000), fish $358.000 ($194.000), unmanufactured leather $404,000 ($345.000), meats $2.823,000 ($1.924.000), newsprint paper $679,000 ($288.000), planks and boards $1,179,000 ($821,000). wood pulp $104.000 ($50,000), automobiles $154.000 ($138.000), machinery $320.000 ($177,000), copper $1,681,000 ($1.454.000), lead $1.016,000 ($496,000), nickel $1,689,000 ($1,609.000), silver $106,000 ($1,000). With the exception of those mentioned the decreases were comparatively few: furs $1,362,000 ($1,478,000), farm implements $70,000 ($60,000), hardware and cutlery $102,000 ($124,000), films $156,000 ($204,000).

Domestic exports to all countries in February showed some notable increases: fish $2,420,000 ($1,730,000), paper, chiefly newsprint $8,638,000 ($6,745,000), planks and boards $2,815,000 ($2,008,000), wood pulp $2,589,000 ($2,213,000), copper $2,899,000 ($2,720,000), lead $1,684,000 ($752,000), nickel $4,290,000 ($4,120,000), fertilizers $664,000 ($393,000).

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections, in Canada, during the months of February, 1936, and February, 1937:—

February, 1937, spirits potable, $502,843; February, 1936, $391,570. February, 1937, spirits, non potable, $62,178; February, 1936, $72,960. February, 1937, validation fee, $84,264; February, 1936, $93.041. February, 1937, malt, $442,882; February, 1936, $404,656. February, 1937, beer, $23,737; February, 1936, $15,136. February, 1937, malt syrup $4,732; February, 1936, $5,660. February, 1937, cigars, $21,592; February, 1936, $22.255. February, 1937, cigarettes, $1,673,522; February, 1936, $1,431,813. February, 1937, manufactured tobacco, $389,432; February, 1936, $350,745. February, 1937, licences, $2,632; February, 1936, $1,833. February, 1936, foreign leaf tobacco, $176,697. February, 1937, total, $3,207,818; February, 1936, $2,966,371.

Comparative statement of tobaccos, cigarettes, cigars and foreign leaf tobacco entered for consumption, in Canada, during the months of February, 1936, and February, 1937:—

February, 1937, tobacco, cut, 1,608,665 pounds; February, 1936, 1,446.655 pounds. February, 1937, tobacco, plug, 276.380 pounds; February, 1936, 250,528 pounds. February, 1937, snuff, 61,722 pounds; February, 1936, 58,044 pounds. February, 1937, cigarettes, number 418,343,845; February, 1936, 357,942.801. February, 1937, cigars, number 7,275,795; February, 1936, 7,394,735. February, 1937, foreign leaf tobacco, 412,283 pounds; February, 1936, 436,195 pounds.

NEWS AND COMMENT

Toronto: On the occasion of his retiring on superannuation recently, C. E. Leatch, Surveyor of Customs and Excise, was presented with a travelling bag, a purse of gold and a leather-bound book inscribed with the names of all officers of the Toronto staff and bearing a photograph of Mr. Leatch and the Customs House at Toronto. The presentation was made by J. H. Bertram, Collector, before one of the largest gatherings of Customs-Excise officers of this port ever to attend an affair of this nature.

Mr. C. E. Leatch,
Who is retiring after long service as Surveyor at the port of Toronto.

Mr. Leatch served this Department nearly 37 years, having received his first appointment at Toronto in 1900. He was promoted to Senior Clerk in 1912, to Customs Express Superintendent in 1919 and to Surveyor of Customs and Excise in 1928.

Halifax: Presentation of a gold pocket watch by the staff of His Majesty's Customs and Excise of the Department of National Revenue, was made to Thomas Stokes, who has retired on superannuation after nineteen years in the government service. The presentation was made by Charles A. Collins, acting Collector, on behalf of the staff.

St. Catharines, Ont.: Recently the staff bade farewell to R. L. Schram, Exciseman here for forty-one years. He entered the service in June, 1896, and the Customs and Excise officers of the Niagara District assembled at the Welland House to bid him farewell, and present him with a memento from close friends.

A. C. McFee, Dominion Excise Inspector and Dr. A. Tingle were present from Ottawa. Letters of congratulation and appreciation were read from Hon. J. L. Ilsley, K.C., Minister of National Revenue, Mr. David Sim, Commissioner of Excise, and H. D. Scully, Commissioner of Customs. J. C. Blain, Collector of Customs and Excise, St. Catharines, presided.

Commenting editorially on the career of Mr. Schram, the St. Catharines *Standard* stated on February 26 as follows:—

> After forty-one years continuous service in the St. Catharines branch of what is now known as the Department of National Revenue, Richard L. Schram has retired. And during that period of more than four decades, there has been a conspicuous and faithful performance of duty in the national interest. There has also been a citizenship of the first order, a loyalty to St. Catharines, and the accumulation of friendships which will never die.
>
> One might imagine a man after forty-one years on the job being described as entering his carpet slipper days. It can't be done in the case of Dick Schram; such days are not even around the corner for him. No Sir! His picture in *The Standard* on Thursday gave the lie to all that. Few men retiring have the equipoise of mind and the physical fitness possessed by Mr. Schram. Perhaps it is because he was an athlete in his younger days, still is a mighty factor in amateur oarsmanship, and has retained always the outlook of youth. A man is always as old as he feels himself and R. L. Schram is certainly much older than he looks.

And what his friends are saying on this day, the eve of his stepping out, is universally and heartily: "Good luck, Dick."

NIAGARA FALLS, ONT.: Automobile tourist travel through the port of Niagara Falls during February last increased by 19,135 cars and 42,317 passengers carried, compared with February 1936. The total number of cars handled was 94,717, inward 45,818, outward 48,899, made up as follows: United States cars inward 29,033, increase 4,491, outward 31,177, increase 6,745; Canadian cars inward 16,785, increase 2,709, outward 17,722, increase 5,190. Passengers numbered 366,945, inward 183,972, outward 182,973; other vehicles 3,862, inward 1,941, outward 1,921.

Automobiles entered under 60-day touring permits during February, 1937, numbered 2,048, an increase of 623; cars entered under traveller's vehicle permits 238 (122 with 6-month bonds), an increase of 142; cars entered for periods of 48 hours or less 26,714, an increase of 3,662. Canadian cars outwards under touring permits in February totalled 4,165. This shows a gain of 1,875.

MONTREAL: Business transacted at the Customs express and postal branches, Montreal, during the month of February, 1937, increased at all points compared with February last year. Totals for the respective months were as follows: express branch—collections $190,431 ($144,173), increase $46,258; packages received 15,502 (10,753), increase 4,749; entries 2,700 (2,531), increase 169; postal branch—collections $69,315 ($53,046), increase $16,269; parcels received 25,270 (23,137), increase 2,133; parcels cleared 24,826 (22,744), increase 2,082; entries 1,928 (1,744), increase 184.

TORONTO: Increased revenue collected at the Customs express branch, Toronto, during February last, amounted to $219,236 as against $164,152 collected during February, 1936, a gain of $55,084. Packages received numbered 18,320, an increase of 2,366; entries 3,622, an increase of 511. Substantial gains were made in business transacted also at the postal branch in February. Revenue collected totalled $68,774, increase $10,710; packages received 32,100, increase 3,540; packages delivered 28,533, increase 3,393; entries 2,569, increase 181.

Fifteen aeroplanes reported through the Leaside Customs Air Harbour during February. Of these 8 were United States planes and 7 were Canadian. A total of 20 passengers was carried. In February, 1936, six aeroplanes were handled and 2 passengers were carried.

HALIFAX: Shipping activities at the port of Halifax, according to a statement issued by the National Harbours Board covering the month of February, 1937, showing increase and decrease compared with totals for February, 1936, were as follows:—

Vessels arriving and departing 468, increase 32; total net registered tonnage 901,376, decrease 41,579; net registered tonnage inward 438,640, decrease 33,511, outward 462,736, decrease 8,068; vessels engaged in the transoceanic service arriving and departing 190, decrease 7; vessels engaged in the coastwise trade inward and outward 278, increase 39; total cargo tonnage handled 224,852, increase 64,557; cargo tonnage handled inward 102,035, increase 29,976, outward 122,817, increase 34,581; passengers landed and embarked 1,612, decrease 160.

Totals for the two months period, January 1 to February 28, 1937, showing increase and decrease compared with the same period of last year, were as follows:—

Vessels arriving and departing 1,010, increase 127; cargo tonnage inward 196,189, decrease 24,113, outward 238,754, increase 51,542; passengers landed and embarked 3,425, increase 147.

NEWSPRINT EXPORT

Canada's newsprint export was at higher levels in January than in the same month last year, amounting to 5,190,863 cwt. valued at $9,254,137, compared with 3,697,675 at $6,326,653. The United States led the purchasers with 4,442,588 cwt., followed by Australia with 346,037, Japan 97,460, Argentina 80,044, British South Africa 30,549, Cuba 29,569, Mexico 28,578, Uruguay 27,338, New Zealand 20,571 and Irish Free State 20,095. There were 20 additional markets.

QUESTION BOX AND LETTER BAG

The following question was asked in the last number:—

Would a Canadian who owns a valuable violin which he wishes to have repaired by a specialist in the United States, be permitted to export it and file Form E. 23, so that only duty and taxes would be paid on the value of the repairs?

The answer is:—

Yes, if it is established that the particular repairs required could not be satisfactorily effected in Canada at or within a reasonable distance of the Canadian point of shipment.

The following questions have been received:—

(1) Did the Department of Customs ever have a Canadian Customs officer on duty in Mexico?

(2) A Canadian tourist returns from the United States by automobile but, owing to shortage of space, sends part of his baggage by railway to his home. Included both in the automobile and in the baggage transported by railway are articles which he desires to clear under the exemption granted in Tariff Item 703 (*b*). Would he be permitted to file two E. 24's, one to clear the baggage carried in his automobile and the other to clear the baggage manifested on by railway?

To Effect Uniformity

J. P. Bourassa of the Port of St. Johns, P.Q., writes,—

Regarding amendments, which in future may be made to the Customs Tariff, may I submit a suggestion with a view to effect a more uniform, accurate and expedient way to bring about the necessary alterations or additions to the existing office consolidation of the Customs Tariff.

If the amendments enacted were published on a same style and gauge as the present consolidation as issued by the Department, and on one side of the paper only, each paragraph, section or item could be cut out and pasted over the existing portion. Additions of items for which no space exists could be pasted on the blank page in the book provided to that effect.

This same issue could also be used in booklet form for the Series D Memoranda.

May I also suggest that in the future issues of the Tariff some provisions be made in the Index section for subsequent alterations or additions under each letter index.

The same system of changes in publication (if practical) possibly could be used for other Acts, such as Excise, Special War Revenue, etc.

I hope my suggestions may have some constructive value.

Some Border Records

J. W. Hartt of the Customs-Excise staff, Aroostook Junction, N.B., writes in part:—

I have, from time to time, read in the Review the history of different ports, and I would like to submit a few paragraphs on the growth of business at this border office, showing what the public gets in return for what some papers call "the high cost of government service."

In going through some old records I found an item covering export entries for one fiscal year as numbering 368, manifests handled 2,837. There was no record of highway traffic, of course, as cars were few and the automobile tourist not thought of. Records of the present fiscal year from April 1, 1936, to February 26, 1937, show export entries numbering more than 6,000, manifests handled nearing 10,000, tourists automobile permits taken and cancelled as over 9,000, passengers inwards about 20,000.

There has been an increase in staff from two to seven full-time officers; also one part-time officer has been added. But as this increase in staff was effected at a time when all departments were working for staff reductions, it is needless to say that the increase was needed long before it came.

To show what the public gets for the expenditure incurred in the Customs service, I will have to refer to local conditions, but it is only natural to suppose that the same applies to the border service as a whole.

These 6,000 export entries we have taken have given the people of Canada about $350,000 in business which is of such a nature that it gives the small producer the greatest benefit. It has been computed that each tourist is worth $10 to Canada, so our tourist traffic represents another $200,000 in business. Also, certain officials of our railroads have told me that each loaded car of goods entered here for transit is worth $50 in business to our railways, or about $400,000 annually. In all, nearly $1,000,000 worth of business that could not have been handled except under Customs supervision.

Re Overtime

An officer at a New Brunswick border port writes:—

In connection with the abolishment of all overtime and the substitution of compensating time in lieu thereof, for purposes of record in the main port office would it not be an advantage if a form were prepared to replace the present K. 24, this form to show the date and place, together with the hours worked by each officer on any Sunday or holiday? This form also to show the day taken as compensation for same and the form to be completed by each officer in respect to his own time for the month and to be returned to the main office at the end of each month completed and signed by the officer concerned. The form also to show the uncompleted compensating time to be taken at first convenient opportunity.

JUST AMONG OURSELVES

MARCH-APRIL

ADDITIONS

Nova Scotia

Halifax: R. G. Ring, Customs Excise Clerk.

New Brunswick

Saint John: Sidney Evans, Ordinary Seaman, Harbour Boat *Bayman*.

Quebec

Rimouski (Matane): Benoit Joncas, Customs Excise Enforcement Officer.

Ontario

Belleville: J. M. Matthews, Customs Excise Examiner.

Kitchener: Horace Caddick, Customs Excise Examiner; G. C. Sinclair, Customs Excise Clerk.

London (Strathroy): C. R. Hollingsworth, Sub-Collector of Customs and Excise, Grade 1.

North Bay (Cobalt): W. H. Ramsay, Customs Excise Examiner.

Ottawa: W. T. Slade, Customs Excise Clerk.

Sault Ste. Marie: T. E. Durham, Customs Excise Examiner.

Stratford: R. G. Stevenson, Customs Excise Clerk.

Toronto: Roslyn Benson, Stenographer, Grade 1; T B. Elliott, Clerk, Grade 1; D. F. Forbes, Clerk, Grade 1; L. H. Gray, Clerk, Grade 1.

Alberta

Edmonton: H. B. Jones, Clerk, Grade 1.

Lethbridge: H. H. McIlvena, Customs Excise Examiner.

British Columbia

New Westminster (Aldergrove): G. B. Rammell, Customs Excise Examiner.

Administrative

M. K. Holyday, Stenographer, Grade 1; W. S. Toll, General Repairman; A. S. Weddall, Stenographer, Grade 1.

Audit

Ottawa: J. E. Young, Stenographer, Grade 1.

Toronto: Eileen Rignall, Stenographer, Grade 1.

Inspection

Montreal: M. M. A. Lamarche, Stenographer, Grade 1.

Investigation-Drawbacks

Toronto: J. E. Dowsley, Investigator of Drawback Claims.

DEDUCTIONS

Nova Scotia

Halifax: J. M. Rutherford, Senior Customs Excise Clerk (Retired).

QUEBEC

MONTREAL: O. J. McShane, Assistant Customs Appraiser (Retired).

RIMOUSKI (Matane): Albert Fillion, Customs Excise Enforcement Officer (Services terminated).

ONTARIO

NIAGARA FALLS: A. F. Sheppard, Customs Excise Examiner (Resigned).

PORT ARTHUR: J. S. Paul, Customs Excise Examiner (Retired).

TORONTO: J. H. Bertram, Collector of Customs and Excise, Grade 8 (Retired); C. E. Leatch, Surveyor of Customs and Excise, Grade 8 (Retired).

WINDSOR: Samuel Beneteau, Customs Excise Clerk (Retired).

SASKATCHEWAN

REGINA: E. M. Richards, Stenographer, Grade 2 (Resigned).

ALBERTA

LETHBRIDGE: R. B. McNair, Customs Excise Examiner (Services terminated).

ADMINISTRATIVE

C. P. Blair, Assistant Commissioner of Customs (Retired); William Ide, General Executive Assistant (Retired).

AUDIT

TORONTO: J. A. Kerr, Excise Tax Auditor (Deceased).

PROMOTIONS

NOVA SCOTIA

HALIFAX: C. A. Collins, from Surveyor of Customs and Excise, Grade 5, to Collector of Customs and Excise, Grade 5.

NEW BRUNSWICK

SAINT JOHN: Thomas Heffernan, from Senior Customs Excise Examiner to Customs Excise Supervising Officer.

QUEBEC

MONTREAL: J. N. A. R. Blain, from Customs Excise Examiner to Customs Express and Postal Cashier; J. B. A. Delorme, from Customs Truckman to Customs Excise Examiner; J. F. McKenzie, from Assistant Customs Appraiser to Customs Appraiser; J. A. P. H. Pilon, from Clerk, Grade 1, to Customs Excise Clerk; Henry Slominsky, from Clerk, Grade 1, to Customs Excise Examiner.

QUEBEC: M. J. U. S. Michaud, from Messenger to Customs Excise Clerk.

ONTARIO

ST. CATHARINES: A. R. Kiddell, from Customs Excise Examiner to Cashier and Computing Clerk.

SAULT STE. MARIE: G. L. Edwards, from Customs Excise Clerk to Express and Postal Computing Clerk.

TORONTO: S. W. Barrett, from Customs Excise Clerk to Cashier and Computing Clerk; H. Thorpe, from Express and Postal Computing Clerk to Customs Express and Postal Cashier.

TORONTO (West Toronto): C. W. Aldred, from Express and Postal Computing Clerk to Customs Excise Cashier.

ALBERTA

COUTTS: L. S. White, from Customs Excise Examiner to Cashier and Computing Clerk.

BRITISH COLUMBIA

VANCOUVER: G. R. Northey, from Computing Clerk to Customs Excise Cashier, Grade 7.

ADMINISTRATIVE

L. J. S. Desrochers, from Clerk, Grade 3, to Clerk, Grade 4; G. W. Perrier, from Clerk, Grade 4, to Principal Clerk; William Ryder, from Principal Customs Excise Checking Clerk to Head Clerk; E. C. West, from Clerk, Grade 4, to Principal Clerk.

AUDIT

TORONTO: C. E. Coffin, from Excise Tax Auditor to Assistant Special Excise Tax Auditor.

PROMOTION AND TRANSFER

ONTARIO

E. A. P. Wilkie, from Special Exciseman, Grade 2, Windsor, to Special Exciseman, Grade 3, Niagara Falls.

TRANSFERS

NEW BRUNSWICK

S. S. Murphy, from Customs Excise Examiner, Saint John, to Customs Excise Examiner, Fredericton.

Frederick Hale, from Customs Excise Examiner, Fredericton, to Customs Excise Examiner, Saint John.

C. E. Herrington, from Senior Customs Excise Clerk, Inspection (Saint John) to Senior Customs Excise Clerk, Saint John.

QUEBEC

Edouard Brulotte, from Customs Excise Examiner, Grade 1, Sherbrooke (Comins Mills), to Customs Excise Examiner, Lake Megantic.

ONTARIO

W. E. Smallbone, from Customs Excise Examiner, Oshawa, to Customs Excise Examiner, Belleville.

W. E. Steed, from Customs Excise Examiner, Belleville, to Customs Excise Examiner, Oshawa.

AUDIT

J. T. M. Guay, from Excise Tax Auditor (Bilingual), Rimouski, to Excise Tax Auditor (Bilingual), Montreal.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF MARCH, 1936 AND 1937

——	1936	1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	6,516,218 14	8,359,393 07		
Less Refunds and Drawbacks	856,598 48	535,888 81		
Net	5,659,619 66	7,823,504 26	2,163,884 60	....
Excise Taxes	8,485,195 52	12,204,602 50		
Less Refunds and Drawbacks	327,961 89	315,070 16		
Net	8,157,233 63	11,889,532 34	3,732,298 71	....
Excise Duties	3,313,360 70	3,656,950 80		
Less Refunds and Drawbacks	26,074,30	17,842 26		
Net	3,287,286 40	3,639,108 54	351,822 14	....
Sundry Collections	78,389 61	56,175 62		
Less Refunds	1,576,04	158 01		
Net	76,813 57	56,017 61	....	20,795 96
Net Totals	17,180,953 26	23,408,162 75	6,248,005 45	20,795 96
Net Increase	....	....	6,227,209 49	

TOTALS FOR TWELVE MONTHS

——	1935–36	1936–37	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	81,375,237 35	90,562,929 40		
Less Refunds and Drawbacks	8,779,757 35	8,510,969 12		
Net	72,595,480 00	82,051,960 28	9,456,480 28	....
Excise Taxes	112,291,160 66	148,905,916 19		
Less Refunds and Drawbacks	3,270,013 58	3,214,362 97		
Net	109,021,147 08	145,691,553 22	36,670,406 14	....
Excise Duties	45,009,753 48	46,440,986 08		
Less Refunds and Drawbacks	500,591 75	562,099 16		
Net	44,509,161 73	45,878,886 92	1,369,725 19	....
Sundry Collections	727,857 69	722,863 99		
Less Refunds	7,647,06	728,36		
Net	720,210 63	722,135 63	1,925,00	....
Net Totals	226,845,999 44	274,344,536 05	47,498,536 61	....
Net Increase	....	....	47,498,536 61	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF MARCH, 1936, AND MARCH, 1937.

——	March 1936	March 1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	3,042,528 90	3,621,518 77	578,989 87	....

TOTALS FOR TWELVE MONTHS

——	1935-36	1936-37	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	82,709,802 83	102,365,241 75	19,655,438 92	....

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF MARCH, AND THE TWELVE MONTHS ENDED MARCH, 1936 AND 1937

—	March, 1936		March, 1937	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	73,445,474	....	88,326,529
Total Exports (Foreign Produce)	....	1,136,477	....	1,032,262
PRINCIPAL ITEMS OF EXPORTS—				
Wheat .... Bush.	13,146,185	10,239,350	4,748,599	6,329,472
Wheat flour .... Brls.	476,773	1,991,684	390,315	2,183,272
Fish .... Cwt.	289,009	2,300,731	332,959	2,149,988
Furs .... $	....	1,891,529	....	2,011,703
Meats .... Cwt.	167,863	2,621,308	269,264	4,028,674
Cheese .... Cwt.	20,654	272,299	13,073	200,578
Planks and boards .... M ft.	142,062	2,822,307	148,837	3,549,709
Wood pulp .... Cwt.	1,508,523	3,024,975	1,639,667	3,633,390
Newsprint .... Cwt.	5,131,272	8,794,454	5,898,695	10,659,613
Automobiles and parts .... $	....	3,391,021	....	3,056,592
Copper, partially manufactured ... Cwt.	359,227	2,927,247	412,446	5,279,546
Nickel, unmanufactured .... $	....	5,277,980	....	6,280,955
Imports entered for consumption—Free goods	....	22,152,687	....	30,316,861
Imports entered for consumption—Dutiable goods	....	30,512,432	....	40,666,263
Total imports entered for consumption	....	52,665,119	....	70,983,124

—	Twelve months ended March, 1936		Twelve months ended March, 1937	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	849,030,417	....	1,061,181,906
Total Exports (Foreign Produce)	....	13,441,659	....	13,062,314
PRINCIPAL ITEMS OF EXPORTS—				
Wheat .... Bush.	179,124,180	148,576,975	227,996,513	223,461,009
Wheat flour .... Brls.	4,858,947	19,382,617	4,771,004	21,587,038
Fish .... Cwt.	3,509,690	25,127,538	3,761,678	25,968,172
Furs .... $	....	16,395,705	....	19,336,425
Meats .... Cwt.	1,679,889	24,220,794	2,554,266	36,114,517
Cheese .... Cwt.	585,449	6,789,588	807,391	11,236,543
Planks and boards .... M ft.	1,382,714	27,605,281	1,884,811	40,284,864
Wood pulp .... Cwt.	13,722,878	28,103,970	15,792,020	33,210,239
Newsprint .... Cwt.	53,261,626	90,761,379	62,899,709	110,176,448
Automobiles and parts .... $	....	27,110,038	....	22,328,668
Copper, partially manufactured ... Cwt.	3,980,374	30,305,279	4,192,432	39,494,719
Nickel, unmanufactured .... $	....	41,644,380	....	45,882,194
Imports entered for consumption—Free goods	....	252,785,967	....	301,952,942
Imports entered for consumption—Dutiable goods	....	309,917,122	....	369,915,719
Total imports entered for consumption	....	562,703,089	....	671,868,661

GOLD HELD UNDER EARMARK AT THE BANK OF CANADA:

	Fine Oz.
Net increase, month of March, 1937	72,678·504
Net increase, twelve months ended March, 1937 ..	1,293,796·789

The National Revenue Review

In this Issue

INCREASED COLLECTIONS AT LEADING PORTS
Summary of activities in past fiscal year

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DEPARTMENTAL RULINGS, STAFF CHANGES,
LETTER BAG, NEWS AND COMMENT,
INCOME TAX COLLECTIONS

May, 1937

Vol. X

No. 8

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE J. L. ILSLEY, K.C.
Private Secretary, GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Excise, V. C. NAUMAN.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. X OTTAWA, MAY, 1937 No. 8

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

The Small and the Great

IT is not often the Department receives a remittance of Conscience Money of the small amount of twenty-two cents, but the Collector at Montreal recently received that sum. He also received during the fiscal year just ended, the following amounts: $33.92, $20, $9.70, $4. These were placed to the credit of the Receiver General in the usual way. Mr. C. F. Elliott, Commissioner of Income Tax, received from the Inspector of Income Tax, Montreal, under date of April 13, 1937, an envelope postmarked "Chicago, Ill., April 9," containing eight twenty dollar Federal Reserve Notes of the United States of America. This has been treated as Conscience Money.

Amendment to Department of National Revenue Act

AT the recent session of Parliament an Act was passed to amend the Department of National Revenue Act. It repealed subsection five of section three of the Department of National Revenue Act, chapter one hundred and thirty-seven of the Revised Statutes of Canada, 1927, as enacted by section one of chapter thirty-seven of the statutes of 1928. The Act comes into force on the first day of October, 1937. Subsection five, which is repealed, read as follows:—

> "Whenever any officer in the service of the Department may be granted a period of leave of absence with pay on his retirement from the service, he shall, in lieu of such leave of absence with pay, be paid out of the Consolidated Revenue Fund, a gratuity equal to the amount of pay which he would have received if he had been granted such leave of absence, and the position occupied by him shall become vacant as from the date of such payment."

For Convenience of Tourists

ARRANGEMENTS are again being made by the Department to facilitate the examination of tourists' baggage by employing Customs officers at the under-mentioned points during the summer season 1937.

In Ontario. Algonquin Park—Baggage examined at Toronto or Bracebridge; Bala—Baggage examined at Toronto; Centre Island—about June 15 to September 15; Huntsville—June 1 to September 30; Ivy Lea—May 1 to October 31; Lansdowne (King's Dock)—May 1 to September 30; Lake Joseph—Baggage examined at Toronto; Muskoka Wharf—During season of navigation; Point au Baril—June 15 to September 30; Timagami—Baggage examined at North Bay, Ont.; Summerville (Port of Rochester, N.Y.)—June 13 to September 15.

In Alberta. Jasper Park—June 13 to September 15; Lake Louise—June 12 to September 15; Waterton Lakes—June 25 to September 7; Chief Mountain—May 1 to November 30; Lac la Croix—No decision as to what service, if any, will be furnished this year.

Presentation to Mr. Ide

TIME marches on, and many of the veterans of the Customs-Excise service are passing into retirement. The latest to leave the headquarters staff was Mr. William Ide, M.B.E., after forty-two years in the public service, spent in the Departments of Agriculture, Secretary of State and National Revenue. At the time of his superannuation Mr. Ide was General Executive Assistant of the Department, which position he had held since 1928, after long service as Private Secretary to several Ministers of the Crown.

On April 14 the headquarters staff met in the office of Mr. Scully, Commissioner of Customs, to bid farewell to their colleague. Honourable J. L. Ilsley, Minister, paid eloquent tribute to Mr. Ide, and Honourable Martin Burrell, now Parliamentary Librarian but a former Minister of Customs and Excise, spoke of the fine service rendered by Mr. Ide in his long career. Mr. Scully presided and Mr. David Sim, Commissioner of Excise, made the presentations on behalf of the staff. These consisted of a large travelling bag and camera, and a silver rose bowl and candlesticks for Mrs. Ide, who was present. Mr. Ide responded feelingly to the many expressions of goodwill tendered to him and to Mrs. Ide, and thanked his former colleagues for the fine co-operation he had received.

Tourist Travel Increasing

THE flow of automobile travel through the port of Niagara Falls is increasing rapidly and during the month of March, 1937, a total of 113,483 cars, inward and outward, was handled, an increase of 35,356 cars over March last year. There was a corresponding increase in the number of passengers carried which totalled 437,956, a gain of 85,684. Traffic figures in detail were as follows:—

United States cars inward 34,958, increase 9,973, United States cars outward 35,694, increase 9,498; Canadian cars inward 21,293, increase 7,340, Canadian cars outward 21,538, increase 8,445; other vehicles inward 2,219, increase 320, other vehicles outward 2,251, increase 322.

The number of sixty-day touring permits issued during March more than doubled compared with March, 1936, numbering 3,169, an increase of 1,606. Traveller's vehicle permits numbered 264 (including 120 with bond), an increase of 174, while permits issued for Canadian cars outward totalled 5,355, an increase of 2,479. United States cars entered for periods of 48 hours or less numbered 31,543, an increase of 8,211.

The Plant Inspection Service

(This article was prepared for the Review by Leonard S. McLaine, M.Sc., Secretary, Destructive Insect and Pest Act Advisory Board, Department of Agriculture.)

DURING recent years many articles have appeared in Canadian and other magazines and newspapers reporting serious outbreaks of insect pests, and it is not very long since the Dominion Entomologist called the attention of the public to the fact that the losses due to insects cost every man, woman and child in the Dominion not less than fifteen dollars per year. The ravages of grasshoppers in the west, and the losses caused by the European corn borer in Quebec and Ontario are well known, and now that new forest pest, the European spruce sawfly, is threatening to destroy the spruce forests of eastern Canada. The question is raised often as to whether insect damage is increasing from year to year, and whether in grandfather's time the agricultural crops and the forests suffered as severely from insect damage as they do to-day. The answer to this question is, regrettably, in the affirmative, by reason of continued additions to the list of new injurious species.

Injurious insects present on this continent may be divided into two main groups, those which are native and those species which are invaders from other lands. The first group includes such pests as grasshoppers, tent caterpillars, the spruce budworm, June beetles, etc. From time to time, due to various causes, outbreaks of these native species have occurred, when severe and widespread losses frequently follow. The second group, the introduced species, is very much larger, in fact it has been said that three-quarters of the most serious pests are foreign invaders. The group includes such examples as the gypsy and brown tail moths, San José scale, codling moth, European pine shoot moth, European corn borer, Hessian fly, cabbage worms and innumerable others. These introduced species adapt themselves to their new environment and unfortunately, usually arrive unaccompanied by those parasites which aid materially to keep them in check in their native home. Hence, when they arrive here they are able to withstand the severity of the climate and, finding an ample food supply, they commence to increase and spread with amazing rapidity. The European corn borer might be cited as a typical example. It was discovered in southern Ontario in 1920, although it is believed to have been introduced about 1910. It had increased, by 1926, to such an extent that there was not a field of corn left standing or fit to harvest within an area of 1,200 square miles. Fortunately, intensive investigations had been carried on, suitable control measures found, and corn is again grown profitably, although the borer is still existant and will undoubtedly continue to enjoy uninvited hospitality, as it is not an insect which can readily be exterminated.

Many of these introduced species came to this continent many years ago, and by what means they arrived is unknown. In the case of the more recent arrivals, however, more information is available, and articles of commerce are usually responsible, particularly plants and nursery stock. The San José scale was brought in on fruit trees from Asia, the Japanese beetle on iris roots from Japan, the brown tail moth on roses from Europe, and the European corn borer on broom corn from southern Europe, etc. The gypsy moth on the other hand was brought in by a professor at an eastern university who wanted to cross it with a native silkworm. Soon after the arrival of the San José scale, an Act was passed in 1898, by the Dominion Parliament, which prohibited the entry of the host plants of this insect from countries where it was known to be present; the Act was later amended and such plants were permitted to be imported provided they were fumigated at one of several stations maintained by the Department of Agriculture. In 1909, large shipments of nursery stock were arriving from Europe, many of which were infested with the brown tail moth. As there was no legislation in force to cope with this situation, the Destructive Insect and Pest Act was passed the following year and the previous act repealed. Under the new Act the Governor General in Council was empowered among other things to pass regulations to prevent the introduction into Canada or the spread therein of insect pests and plant diseases destructive to vegetation. Numerous regulations have been passed from time to time as necessity arose. In 1923, the Plant Inspection Service was completely reorganized and definite ports of importation established through which all plants entering Canada must pass. These ports are open throughout the year, and on arrival the nursery stock is either inspected at the port or is permitted to proceed to destination for examination on the premises of the importer. Importers of nursery stock are required to secure a permit to cover their importation, and permits are not issued for plants which are prohibited entry on account of specific pests or diseases. In the enforcement of these regulations, which were passed solely for the purpose of endeavouring to prevent the further introduction of injurious insects, the co-operation and assistance of customs officers is absolutely necessary. The Department of Agriculture has endeavoured to simplify the procedure for customs officers in so far as possible, and a summary of the essential points contained in the regulations was published in a circular (Series D. No. 37) issued by the Commissioner of Customs on May 20, 1936. It is most gratifying to say that the Department of Agriculture has at all times received the whole-hearted support of customs officers throughout the Dominion, in this never ending warfare against the insect menace.

Canada has received as many as fifty-five million plants from all over the world in a single year, and on an average about ten per cent of the shipments are infested with insect pests or plant diseases. The great development that has taken place in rapid transportation in recent years increases the insect hazard tremendously. Plants can be transferred from one continent to another in a week or less, thus affording any insects that may be present an opportunity to survive the journey. With the advent of air liners this time will be further reduced. Some years ago an entomologist compiled a list of over three thousand species of injurious insects present in other lands which have not yet invaded this continent. Not all of these would be likely to survive in Canada, being tropical pests, but many could. To prevent them gaining an entry is a question of continual vigilance, and in maintaining this watch the Department of Agriculture must have the continued aid and support of officers in the Customs Division of the Department of National Revenue.

Departmental Rulings

INTERNAL Combustion Engines or any other complete parts, substantial or otherwise, in order to be admitted under tariff item 409m, must be for use as a part or parts of an internal combustion tractor. The following certificate should be completed on the face of the entry,—

"The goods described in this entry as complete parts are for use as such under the provisions of tariff item 409m and will not be used for any other purpose.

Dated ....

Signed.."

Fur Plates, other than those covered by tariff item 602, are rated under tariff item 625.

Class A Model 5 "ADT" Tobacco Cutting Machine, as illustrated in the catalogue of the John B. Adt Co., Baltimore, Md., belt driven, at the present time is held to be of a class or kind not made in Canada. 20 per cent ad valorem, Ex. 427.

Fordson Loader, per illustration, consisting of a one-half yard shovel mounted on a Fordson Tractor, imported as an entity, at the present time is held to be of a class or kind not made in Canada. 20 per cent ad valorem, Ex. 427.

"Everedy" Cake Batter Scaler, per illustration, a machine with multiple pockets for the purpose of dividing cake batters, and also for filling cream puffs, eclairs, jelly doughnuts, and similar work, at the present time is held to be of a class or kind not made in Canada. 20 per cent ad valorem, Ex. 427. Motor—Item 445g.

"Hawkins" Power Hoists, per illustration, at the present time are held to be of a class or kind made in Canada. 25 per cent ad valorem, Item 427. Motors—Item 445g.

"Baush" Multiple Drills, per illustrations, imported from the Baush Machine Tool Co., Springfield, Mass., at the present time are held to be of a class or kind not made in Canada. These machines, and complete parts thereof, are dutiable at 20 per cent ad valorem, Ex. 427.

The Sap is Running

WITH the coming of spring, "sap's running" in more than 70,000,000 maple trees in Eastern Canada, and in an area extending from Western Ontario down to the Atlantic seaboard in Nova Scotia approximately 50,000 Canadian farmers are taking part in the annual maple harvest which provides them with an extra source of revenue at a time when there is little other activity on the farm. The province of Quebec is the centre of the industry, supplying about 75 per cent of the marketed output. Production is heaviest south of the St. Lawrence River and along the north shore between Montreal and Quebec City. Ontario accounts for about 25 per cent, the greater part coming from the eastern section of the province. New Brunswick and Nova Scotia produce the remainder. While there are more than 70,000,000 maple trees on Eastern Canada farms, only about 24,000,000, or not more than 35 per cent of the stand, are tapped.

In the early days there was little traffic in maple products, but with the growth of urban population and the migration of sons and daughters from the farms to the towns and cities and their desire for the well-remembered delicacies there gradually has developed an important trade in maple products. In 1851 production in Canada amounted to 13,500,000 pounds of sugar; in 1891 it was 22.500,000 pounds, and in the 1936 season it was estimated at 29,500,000 pounds valued at $3,713,781.

Exports of maple products during the fiscal year 1935-36 amounted to the equivalent of 6,108.599 pounds of sugar, the greater part of which went to the United States, where it is used largely for flavouring tobacco. In Canada the larger proportion of the maple sugar and maple syrup is in demand for household use. The quality of Canadian maple products is high, as the Canadian Government insists that maple sugar and maple syrup placed on the market must be 100 per cent pure.

Canada's Leading Markets in March

CANADA'S twelve leading markets in March were: United States $38,870,000, United Kingdom $30,019,000, Japan $2,310,000, British South Africa $2,214,000, Australia $2,151,000, New Zealand $1,185,000, British West Indies $946,000, Netherlands $928,000, Belgium $888,000, France $745,000, British India $725,000, Germany $705,000.

Tea and Coffee Imports

TEA imports amounted to 2,651,321 pounds valued at $618,153 in February against 3,091,802 pounds at $697,478 in the same month last year. Tea of India led with 1,559,384 pounds, followed by Ceylon tea at 813,553, tea of Japan 127,338, and of China 37,864. Green coffee imports totalled 3,172,037 pounds at $318,549 against 3,678,810 at $309,671, of which 778,140 pounds came from Colombia, 508,434 from Brazil, 851,800 from British East Africa, 424,228 from Jamaica, 159,020 from Trinidad and Tobago and 90,807 from Costa Rica.

Export of Wheat and Flour

CANADA'S export of wheat during the fiscal year ending March amounted to 227,996,513 bushels valued at $223,461,009 compared with 179,124,180 bushels at $148,576.975 during the fiscal year 1935-36, the increase in bushels being 48,872,333 and in value $74,884,034. The March export was 4,748,599 bushels at $6,329.472 compared with 13,146,185 bushels at $10,239,350 a year ago.

The export of wheat flour during the past fiscal year was 4,771,007 barrels at $21,587,038 as against 4,858,947 barrels at $19,382,617 in 1935-36, an increase in value but a decrease in quantity. The March export was 390,315 barrels at $2,183,272 compared with 476,773 at $1,991,684 a year ago.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the first month of the fiscal year April 1936 and April 1937. (Decrease marked *)

Districts	1936-37	1937-38	Increase or Decrease	Districts	1936-37	1937-38	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	13,277 85	70,217 06	56,939 21				
Halifax	137,858 37	169,127 61	31,269 24	Fort William	24,098 99	65,096 64	40,997 65
Saint John	126,337 12	171,790 92	45,453 80	Winnipeg	178,937 98	307,331 13	128,393 15
Quebec	108,518 53	251,096 46	142,577 93	Regina	29,315 28	30,802 16	1,486 88
Montreal	2,418,589 32	2,568,050 68	149,461 36	Saskatoon	13,097 48	26,874 02	13,776 54
Ottawa	854,860 80	953,322 14	98,461 34	Calgary	53,808 58	75,339 70	21,531 12
Kingston	36,576 49	45,296 22	8,719 73	Edmonton	36,152 77	35,161 00	*991 77
Belleville	54,739 23	72,740 87	18,001 64	Vancouver	305,060 80	444,822 43	139,761 63
Toronto	3,487,880 60	4,673,635 16	1,185,754 56	Yukon	350 57	1,172 30	821 73
Hamilton	763,276 40	837,131 69	73,855 29				
London	722,535 16	338,922 44	*383,612 72	Total	9,365,272 32	11,137,930 63	1,772,658 31

* * HERE AND THERE * *

The position of Collector of Customs and Excise at Toronto, made vacant by the superannuation recently of Mr. J. H. Bertram, has been filled by the appointment of Mr. E. D. Lennie, formerly Chief Inspector of Customs and Excise. Mr. Lennie has had a long career in the service of the Department. He was first employed in September, 1905, as Acting Preventive Officer at New Westminster. In March, 1912, he was promoted to be Chief Clerk, and was classified as Assistant Inspector of Customs in April, 1919, with headquarters at Vancouver. He was promoted to the staff of the Chief Inspector at Ottawa in June, 1920. Mr. Lennie was Acting Collector at Montreal for several months in 1926, and was promoted to be Chief Inspector of Customs and Excise April 1, 1929. He is a man well liked by his fellow-workers, and is a familiar figure to the staff from coast to coast. His appointment has been well received by his many friends in and out of the service.

Mr. E. D. Lennie.

The vacant position of Surveyor of Customs and Excise at Toronto, formerly held by R. E. Leatch, has been filled by the promotion of William Frances Guthrie, former Chief Clerk. Mr. Guthrie has served at Toronto in varied capacities since 1903, and has held the ranks of Computing Clerk, Principal Clerk, and Head Clerk, as well as that of Chief Clerk. His promotion is a tribute to his competency and many years of faithful service.

Tobacco users in Canada support an industry of major importance. According to a report issued by the Dominion Bureau of Statistics the output of the Canadian tobacco manufacturing industry in 1935, including excise duties, was valued at $69,829,522, which represents an increase of $3,429,029, or 5 per cent above that of the previous year. Cigarettes formed the main item of production with an output of 5,324.953 thousand valued at $41,526,276. Smoking tobacco was next in importance with an output of 19,803,023 pounds valued at $19,662,431. This was followed by cigars with a production of 120,508,000 valued at $5,158,629; chewing tobacco, 2,896,011 pounds valued at $2,426,966; and snuff, 773,692 pounds valued at $1,045,862.

Tobacco has been grown in Canada since the early French colonial days. At that time tobacco smoking was general among the natives, but the white people did not acquire the habit quickly as the use of tobacco was frowned upon in the best circles. Due to public sentiment and governmental opposition some time passed before the farmers began to grow the plant. It was not until 1735 that the government gave any encouragement to tobacco growing. Times have changed since then and to-day the tobacco industry contributes materially to the agricultural economy of the Dominion. Material used in the industry in 1935 had a value of $19,701,385, of which $15,186,320 was for raw leaf tobacco. All told, the tobacco industry consumed 38,-

929,237 pounds of raw leaf tobacco, of which 31,348,922 pounds with a cost value of $9,305,867 was of domestic origin.

Here is an item taken from Customs statistics. The importation of cigarette paper in February was valued at $39,754 compared with $35,783 a year ago. The largest supply at $28.110 came from France, with the United Kingdom following at $10,111. Most of the consignment from the United Kingdom was ungummed in rolls. Part of the supply from the United Kingdom, as well as all from France and Italy was in tubes, booklets and packages. During the first eleven months of the fiscal year the cigarette paper imports were valued at $505,015 compared with $491,202 in the same period a year ago.

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections, in Canada, during the months of March, 1936, and March, 1937:—

March, 1937, spirits potable, $564,071; March, 1936, $400,875. March, 1937, spirits, non potable, $65,943; March. 1936, $77,738. March, 1937, validation fee, $93,057; March, 1936, $72,256. March, 1937, malt, $762,301; March, 1936, $682,430. March, 1937, beer, $29,987; March, 1936, $31,132. March, 1937, malt syrup, $10,036; March, 1936, $5,610. March, 1937, cigars, $29,343; March, 1936, $26,317. March, 1937, cigarettes, $1,742,196; March, 1936, $1,564,597. March, 1937, manufactured tobacco, $409,901; March, 1936, $382,788. March, 1937, licences, $18,355; March, 1936, $18,415. March, 1937, foreign leaf, nil; March, 1936, $164,861. March, 1937, total, $3,725,195; March, 1936, $3,427,024.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of March, 1936, and March, 1937:—

March, 1937, tobacco, cut, 1,664,957 pounds; March, 1936, 1,511,704 pounds. March, 1937, tobacco, plug, 313,995 pounds; March, 1936, 291,352 pounds. March, 1937, snuff, 71,681 pounds; March, 1936, 54,187 pounds. March, 1937, cigarettes, number 435,537,132; March, 1936, 371,089,599. March, 1937, cigars, number 9,920,511; March, 1936, 8,868,155. March, 1937, foreign leaf tobacco, 436,397 pounds; March, 1936, 406,822 pounds.

DOMESTIC EXPORTS TO UNITED STATES

Canada's domestic exports to the United States during March amounted in value to $38,869,606 as compared with $28,261,303 in March, 1936, an increase of $10,608,303 or 37 per cent. The export of commodities affected by the Trade Agreement effective from the first of January last year amounted to $23,619,907 against $18,861,545, a gain of $4,758,362 or 24 per cent.

Total domestic exports to the United States during the first three months of the current year amounted to $108,623,071 in comparison with $80,273,094, an increase of $28,349,977 or 35 per cent. The total of commodities under the reciprocity agreement was worth $60,921,780 against $47,187,912, a gain of $13,733,868 or 29 per cent.

The leading commodities exported under the agreement during March were as follows, with corresponding figures for last year in brackets: Bran, shorts and middlings $377,727 ($86,954), hay $199,075 ($7,303), potatoes $126,897 ($93,733), turnips $98,923 ($119,399), whiskey $1,907,249 ($1,921,281), beef cattle $1,250,365 ($945,697), dairy cattle $37,306 ($20,383), horses $247,448 ($419,368), fresh lobsters $150,241 ($180,558), whitefish $194,568 ($149,056), mink skins $110,659 ($144,685).

The export of cheese amounted to $137,226 ($193,681), laths $111,405 ($54,385), logs $82,190 ($48,218), softwood planks and boards $1,438,049 ($1,127,718), hardwood planks and boards $226,483 ($83,768), telephone poles $74,142 ($48,821), pulpwood $531,365 ($252,858), shingles $714,763 ($407,404), wood pulp $3,203,644 ($2,588,334), newsprint paper $8,989,662 ($7,002,159), ploughs and parts $89,726 ($29,938), reaper threshers $38,807 ($12,507), nickel in matte or speiss $18,469 ($197,468), nickel in oxide $66,229 ($51,211), artificial crude abrasives $471,239 ($323,067), asbestos $513,527 ($331,419), asbestos sand and waste $345,020 ($154,128), acetic acid $262,017 ($105,840), cyanamid $717,125 ($582,557).

PASSENGER LINER OPENS SEASON AT MONTREAL

Spring has come to the old St. Lawrence, the harbour of Montreal has awakened from its winter sleep, and with the arrival on April 19 of the *Duchess of York*, the 20,000-ton passenger liner of the Canadian Pacific Steamships, navigation from the sea was officially opened.

The opening of the harbour was six days later than last year. It was the first time since 1914 that a passenger liner had opened navigation here. Crowds gathered along the waterfront to watch the big liner nose her way up past the clock tower on Victoria Pier and into the basin at Shed 8. Flying the red ensign and with the Canadian Pacific house flag on her mainmast, the vessel made an impressive picture as she came around the bend. Three tugs steamed to get her and bring her alongside. Her headlines went to the shore at 7.40 a.m. on April 19.

Captain Charles Richardson is making his first Montreal call in command of the *Duchess of York*. He was here last season as master of the Montrose and in July headed the Vimy fleet out of Montreal in that ship.

The *Duchess of York* will be the first vessel to clear from here on a Coronation sailing. The distinction is a just one, as the liner was christened by Queen Elizabeth when Her Majesty was Duchess of York.

The *Duchess of York*, the first ocean steamship to arrive in Montreal this season, docked at this pier. No. 1 elevator may be seen in the background.

The port was opened last year on April 13 by the British tramp steamer *West Wales* from the Argentine. First arrival dates since 1910 were as follows: 1910, April 26, *Iona;* 1911, April 29, *Royal George;* 1912, May 1, *Zieten;* 1913, April 19, *Wacousta;* 1914, April 29, *Corsican;* 1915, April 30, *Thespis;* 1916, May 1, *Bayein;* 1917, May 1, *Persican;* 1918, May 7, *City of Marseilles;* 1919, April 22, *War Redcap;* 1920, April 25, *Canadian Aviator;* 1921, April 21, *Venusia;* 1922, April 24, *Bilb, Cornishman*; 1923, May 3, *Bollingsbroke*; 1924, April 24, *Cornishman;* 1925, April 22, *Welshman;* 1926, May 3, *Manchester Regiment;* 1927, April 17, *Laval County;* 1928, April 26, *Bay State;* 1929, April 28, *Amaranto;* 1930, April 21, *Wentworth;* 1931, April 15, *Acardo;* 1932, April 18, *Beaverburn;* 1933, April 14, *Boston City;* 1934, April 26, *Hadostis;* 1935, April 15, *Marisa Thorden;* 1936, April 13, *West Wales;* 1937, April 19, *Duchess of York.*

PAST FISCAL YEAR AT SOME LEADING PORTS

Increased Collections Feature Twelve Months Period

IT has been the practice at the end of each fiscal year to give a brief account of Customs and Excise business transacted at some of the leading ports. The following has been prepared from information received by the *Editor* from Collectors, and covers the past twelve months period.

Gain at Halifax

Excise tax receipts at the port of Halifax during the fiscal year just ended accounted for $1,642,179 out of total Customs-Excise revenue of $3,778,903, according to figures furnished by C. A. Collins, Collector. This shows a net increase of $665,955 compared with collections in 1935-36, of which amount gains in Excise tax receipts total $267,805. Other revenue received in the past fiscal year was as follows:—

Customs import duties $1,377,062, increase $248,830; sales tax on imports $251,071, increase $88,391; Excise tax on imports $223,048, increase $12,944; Excise duties $277,289, increase $46,208; sundry collections $8,255, increase $1,767; pilotage $84,618, increase $1,111; steamship inspection fees $8,797, decrease $2,314; sick mariners' dues $35,118, increase $2,779; signal station dues $1,053, decrease $44; fumigation of vessels dues $5,069, increase $340; marine register fees $2, decrease $24.

Customs import duty entries numbered 22,585 in the past fiscal year, an increase of 1,676, while Excise tax entries numbered 1,850, an increase of 47; Excise duty entries 1,237, a decrease of 126; export entries 47,742, an increase of 1,442.

Collections at the Customs postal branch amounted to $35,309, a gain of $9,467 compared with 1935-36. Entries numbered 1,369, a decrease of 67. At the express branch collections totalled $30,964, a decrease of $21, while entries numbered 1,562, an increase of 298.

Increase at Saint John

Due largely to increased Excise tax receipts which nearly trebled during the past fiscal year, revenue at the Customs-Excise port of Saint John, N.B., increased by $1,328,717 over collections for 1935-36, total receipts amounting to $3,195,198 as against $1,866,481. Receipts in detail, with 1935-36 figures in brackets, were: import duty $1,232,406 ($1,096,687), Excise taxes $1,799,958 ($620,575), Excise duties $87,281 ($74,403), sundry collections $7,602 ($4,321), pilotage $48,826 ($50,605), steamship inspection $3,142 ($2,827), marine dues $14,410 ($15,818), fumigation $1,574 ($1,245).

Import duty entries in the past fiscal year numbered 14,397, an increase of 1,123; Excise tax entries 2,239, increase 151; Excise duty entries 532, increase 24.

Customs postal branch collections amounted to $15,598 in 1936-37, a gain of $899, while the number of parcels received totalled 12,581, an increase of 311. Collections at the express branch totalled $24,150, a drop of $2,694, while the number of packages received totalled 6,170, an increase of 1,509.

Heavy Collections at Montreal

Collections each month of the past fiscal year, at the Customs-Excise port of Montreal, showed gains over the corresponding months of 1935-36. Arthur Laing, Collector, states that total receipts last year amounted to $92,641,068, an increase of $12,837,684. The heaviest collections were taken in October, totalling $8,940,159, showing an increase of $1,529,572, and the second heaviest in November, totalling $8,913,896, an increase of $800,023. March collections which reached a total of $7,641,105, registered the largest increases for any month of the year, namely $1,867,357.

Large Express Collections

Collections at the Customs express branch, Montreal, totalling $2,019,621, showed a gain of $201,722 during the fiscal year just ended compared with 1935-36. Packages numbered 162,152, an increase of 34,863, while entries numbered 29,780, an increase of 3,517. Substantial gains were made also at the postal branch where collections in the past fiscal year amounted to $871,681, an increase of $90,577. Packages received totalled 300,522, increase 20,182; packages delivered 294,476, increase 19,913; entries 22,802, increase 1,307.

At St. Hubert

Aeroplanes cleared through the Customs Air Harbour, St. Hubert, during the past fiscal year numbered 894, carrying a total of 2,446 passengers, 3,132 pieces of baggage, 6,780 bags of mail weighing 124,098 pounds. Comparing these totals with those for the fiscal year 1935-36 there was a decrease of 14 in the number of aeroplanes handled, while the number of passengers carried increased by 327, pieces of baggage carried by 394, bags of mail by 458 and weight of mail carried by 3,233 pounds.

Further totals for the past fiscal year were: express parcels handled 211, value of importations $69,362, tourist permits issued 21.

Excise Tax Collections Up

Out of a total Customs-Excise revenue collected at the port of Toronto during the past fiscal year amounting to $57,616,537, Excise tax receipts alone accounted for $26,984,023, or about 47 per cent. Compared with total collections for the fiscal year 1935-36 revenue increased by $10,517,961, of which amount increases in Excise tax receipts accounted for $7,290,399. Other revenue collected at Toronto during 1936-37, together with increase and decrease, were: import duty $20,663,512, increase $1,305,771; sales tax on imports $4,308,174, increase $1,494,727; Excise tax on imports $3,103,431, increase $451,882; Excise duty $2,523,225, decrease $29,928; sundry collections $34,172, increase $5,110.

Revenue collected at the Customs express branch amounted to $2,532,918, an increase of $282,593. At the postal branch $838,671 was collected, an increase of $30,737.

Up at Hamilton

The port of Hamilton, Ontario, collected $14,649,390 in Customs-Excise revenue during the past fiscal year, an increase of $2,871,081 compared with 1935-36 when $11,778,309 was collected. Receipts in detail were: Customs duty and Excise tax on imports, $4,802,857, increase $896,979; Excise tax, domestic, $6,212,494, increase $1,812,335; Excise duty $3,630,349, increase $160,703; sundry collections $3,690, increase $1,064.

A Record at Windsor

An all-time record in Customs-Excise receipts for any one day at the port of Windsor, including the outport of Walkerville, was established on March 31, 1937, A. H. Dalziel, Collector, states, when $687,241 was collected. This amount more than doubled the previous high mark of $340,324 collected February 26, 1937. Some idea of the volume of business handled during this one day in March is conveyed by a comparison with several monthly totals of 1933, receipts in each of five of those months being exceeded by this one day's collections.

Total revenue for the month of March last was $2,095,204. This compares with $1,308,864 collected in March, 1936, an increase of $786,340. March collections were the heaviest for any month in the past fiscal year, the second largest being collected in January and amounting to $1,790,819. Total collections taken during 1936-37 amounted to $17,663,238, a gain of $3,488,664 over 1935-36 when $14,174,574 was collected. Receipts from Excise taxes alone accounted for $8,372,639, up $2,827,812 over the previous fiscal year, while import duties realized $8,458,026, a gain of $542,642. Other revenue collected during the past fiscal year included Excise duties $794,-

759, increase $110,559, and sundries $37,814, increase $7,649.

It is interesting to note that receipts for the past fiscal year were the third heaviest in the port's history, being exceeded by 1928-29 when $29,771,337 was collected and by 1929-30 when $22,916,706 was collected.

Due to the abolition of overtime, thirty-eight extra Customs and Excise officers were added to the Windsor staff on April 1, 1937, at tunnel, bridge, ferry and railway freight yards.

Further statistics covering business handled at Windsor in the past fiscal year follows: import entries passed 150,149, increase 23,020; export entries passed 58,311, increase 8,145; Excise tax entries 4,840, decrease 429; Excise duty entries 4,495, increase 90; railway manifests received 36,212, increase 3,217; manifests forwarded 479,057, increase 68,781.

The Customs postal branch collected $17,924 during 1936-37, an increase of $3,910 over the previous fiscal year. Other business transacted during the respective years was: parcels handled 10,709 (9,194), entries 1,198 (1,216), postal manifests received 38 (34), postal manifests issued 314 (230). Collections at the express branch totalled $36,206 compared with $35,337, increase $869, while packages handled numbered 7,381 (6,771), entries 1,474 (1,682), manifests issued 216 (250).

WINNIPEG COLLECTIONS UP

A notable feature of Customs-Excise receipts at the port of Winnipeg during the past fiscal year, A. M. Kennedy, Collector, states, was the consistent increase month for month compared with 1935-36. Total receipts amounted to $9,325,794 as against $7,660,639 collected in 1935-36, an increase of $1,665,155. In detail collections were as follows:—

Customs duty $3,516 356, import sales tax $1,028,131, import Excise tax $514,420, domestic Excise tax $3,269,616, Excise duty $987,531, sundry collections $9,640.

The heaviest collections were taken in the month of October, amounting to $983,156 with September, November and March collections rating in the order named. Manifests in the past fiscal year numbered 33,282, an increase of 4,139, while entries totalled 71.240, an increase of 7,281.

All branches of the port showed increased business transacted during the fiscal year just ended compared with 1935-36. At the express branch $282,394 was collected, showing an increase of $38,020, while the number of packages was 56,119, increase 5,655, and the number of entries 8,182, increase 713. Revenue collected at the postal branch amounted to $160,629, a gain of $13,559, while parcels numbered 122,208, an increase of 3.040. Entries numbered 8,526.

SUBSTANTIAL GAINS AT VANCOUVER

With substantial gains at all points in Customs-Excise revenue, according to figures furnished by N. J. DeGraves, Collector, the port of Vancouver collected $15,203,981 during the past fiscal year. This compares with $12,275,976 collected during 1935-36, an increase of $2,928,005. The largest gains were made in Excise tax collections, with increases in duty collected on imports in second place. Receipts for 1936-37 in detail were as follows: import duty $6,807,359, increase $901,182; sales tax on imports $1,865 295, increase $624,324; Excise tax on imports $980,220, increase $229,050; Excise tax $4,816,003, increase $1,094,417; Excise duty $700,904, increase $69,860; sundry collections $34,201, increase $9,172.

Import entries last year numbered 102,720, an increase of 10,661; Excise tax cash book entries 13,808, an increase of 774; Excise duty entries 4,266, an increase of 425.

Shipping, automobile and aeroplane statistics covering the fiscal year 1936-37, with 1935-36 figures in brackets, at the port of Vancouver, give the following: vessels foreign inward 3,886 (3,456), outward 2,867 (2,753); vessels coastwise inward 13,532 (12,967), outward 13,784 (13,169); automobiles foreign inward 306 (178), outward 435 (228); automobiles inward 107 (95), outward 84 (82); aircraft inward 885 (591), outward 885 (588); baggage carried by aircraft 3,713 pieces (2,141 pieces).

Following is a detailed statement covering work of the examining staff at Vancouver during the respective years: freight manifests issued 47,243 (25,459), express manifests issued 1,131 (1,074), pieces of baggage received 132,555 (95,044), pieces of baggage examined and released 98,918 (74,780), pieces of baggage forwarded in bond 33,490 (20,178), baggage advice notes issued 2,645 (2,954); duty collected $9,218 ($12,026).

Revenue collected at the Customs express branch, Vancouver, during the past fiscal year amounted to $273,448. This shows an increase of $49,471 over collections for 1935-36. Packages received numbered 54,858, an increase of 17,901; entries 6,486, increase 1,255; manifests forwarded 570, increase 212; transfer manifests issued 1,636, increase 476.

Collections at the Customs postal branch totalled $243,947, a gain of $20,607 over the previous fiscal year, while packages numbered 168,068, increase 27,458, and entries numbered 11,529, increase 1,741.

CANADIAN BACON TO GREAT BRITAIN

Exports of Canadian bacon to Great Britain have increased considerably in past years. In 1933 they totalled 71,524,700 pounds, in 1934 they rose to 119,707,600 pounds, and in 1935 to 124,327,900 pounds. In 1936 shipments to the British market amounted to 147,688,800 pounds valued at $25,138,590.

Great care is being taken by Canada to maintain the high quality of her bacon exports to the British market and to assure a continuity of supplies. All packing plants must be licensed to export Wiltshire bacon. The bacon is graded and stamped " Canada " together with the grade A, B, or C. On arrival in England each shipment undergoes an additional inspection by a Canadian Government inspector. Each Canadian packing house is required to estimate the amount of bacon it plans to ship each month of the year. This system is designed to keep the shipments within a five per cent variation in the quantity from week to week in order to prevent wide fluctuations in the supplies going forward.

ZINC PRODUCTION

The Canadian production of zinc during the calendar year 1936 amounted to 332,804,329 pounds valued at $10,906,321. In 1935 the output totalled 320,649,859 pounds and in 1934, 298,579,683 pounds.

UNITED KINGDOM TRADE BY COUNTRIES

Calculations have been made by the British Board of Trade showing the percentages of British imports derived from the leading countries in the world during 1936. The United States still ships more merchandise to the United Kingdom than any other country. The percentage is, however, gradually declining. In 1924 the United States share was 18·88 per cent of the total. In 1935 it was 11·57 per cent, and in 1936 this shrank to 10·99 per cent.

Canada is second on the list and now enjoys 8·84 per cent of Britain's import trade, against 7·41 per cent in 1935 and 5·16 in 1924. Australia follows close behind, the percentage credited to the Commonwealth being 7·23 per cent, and India comes next with 6·11 per cent. The Argentine occupies the fifth place with 5·31 per cent, which represents a decline compared with 1935. New Zealand is sixth on the list with 5·15 per cent, and next in order of importance come Denmark (3·91 per cent), Germany (3·88), and France (3·03).

As regards British exports South Africa is now Britain's best customer, absorbing 8·51 per cent of the total as compared with 7·89 per cent in 1935. India comes second with 7·75 per cent as against 8·89 in 1935. Australia took 7·32 per cent compared with 6·89 in the previous year. Great Britain improved her position in the United States market, which consumed 6·27 per cent of the total exports as compared with 5·37 in 1935. Canada is again fifth on the list with 5·28 per cent against 5·02 in the previous year.

SILVER PRODUCTION

During the calendar year 1936 Canada produced 18,165,827 ounces of silver valued at $8,190,878, compared with 16,618,558 in 1935 and 16,415,282 in 1934. Stocks of refined silver at refineries on December 31st amounted to 1,023,000 fine ounces. Mexico produced 77,461,000 fine ounces during the year, the United States 62,842,000 and Peru 18,713,000.

MINERAL PRODUCTION IN 1936

Canada's mineral production reached an all-time high of $361,394,062 in 1936 as compared with $312,344,457 in 1935, the previous record year. Gains were general to all groups—metals, fuels, non-metallic minerals other than fuels, and structural materials.

Production of all the principal metals, excepting cobalt, silver and selenium was the highest on record and the increases in the prices of copper and lead benefited the base metal producers. Zinc prices improved also towards the close of the year. In addition, several base metal properties which had lain dormant during the period of low metal prices were preparing for production in 1937. Gold continued to maintain, by a wide margin, its premier position as the most valuable metal produced from Canadian mines and the value of the platinum metals almost equalled that of silver. Selenium and tellurium are increasing in importance annually.

The total value of metal produced at $258,952,328 represented 71 per cent of the total value of the mineral production of the country and was 16·7 per cent greater than in 1935.

MEAT EXPORTS

Canada's export of meats during the fiscal year ended March amounted to $36,114,497 as compared with $24,220,802 during the previous fiscal year. The United Kingdom was the chief purchaser, the total to that country being $31,330,280. The export of bacon and hams was worth $28,801,291 as against $19,407,285, accounting for a large part of the increase in the grand total export of all meats. The United Kingdom took the bulk of the bacon and hams sent abroad, the value being $27,839,974.

NICKEL PRODUCTION

Production of nickel during 1936 aggregated 169,378,252 pounds as compared with 138,516,240 in 1935 and 128,687,340 during 1934.

EXPORT CLEARANCES OF WHEAT

Overseas export clearances of wheat during the week of April 9 amounted to 1,175,107 bushels compared with 1,333,732 in the previous week and 1,827,876 in the corresponding week last year. Imports of Canadian wheat into the United States for consumption and milling in bond for re-export totalled 476,000 bushels against 432,000 the week before and 458,000 a year ago. Total clearances from August 1 to April 9 were 107,582,057 bushels against 103,312,591 in the corresponding period of the previous crop year. Imports into the United States in the same periods aggregated 36,101,074 bushels and 36,467,599, respectively.

Overseas clearances for the week of April 9 were as follows, with last year's figures in brackets: Saint John 707,687 (594,747) bushels, Vancouver-New Westminster 315,200 (698,929), United States ports 152,000 (534,000), Montreal 220 (200). Totals from August 1 to April 9: Montreal 28,683,186 (22,641,002) bushels, Vancouver-New Westminster 27,900,000 (38,408,901), United States ports 17,328,779 (21,935,000), Sorel 12,076,564 (4,537,593), Saint John 7,956,572 (10,370,107), Three Rivers 4,519,724 (nil), Churchill 4,293,501 (2,407,000), Quebec 1,998,071 (1,095,228), Halifax 1,855,470 (1,917,760), Prince Rupert 562,614 (nil), Fort William and Port Arthur 407,576 (nil).

FEBRUARY EXPORT OF ANIMALS

The export of living animals in February was worth $1,299,155 as against $925,804 in the same month of 1936. The cattle export featured, amounting to 20,963 head at $994,403 as compared with 11,676 at $598,508, of which 20,690 head at $975,634 went to the United States. There were also 543 head of cattle for the improvement of stock worth $48,216 going to the United States. The United States took 996 horses at $122,966 and Newfoundland five at $650. Poultry amounted to 29,632 at $17,783 and swine 6,169 at $106,008, mainly to the United States.

* * NEWS AND COMMENT * *

Ottawa: A large and representative gathering attended the fourth annual banquet of the Bowling League of the Excise Tax Collections Branch, held at the Chateau Laurier, where the members enjoyed a special performance by an amateur troupe of officers of the branch. The troupe consisted of the following members: J. Walder, G. A. Parker, P. McGauvran, A. McGuirl, N. Powers, C. T. Gilchrist and H. M. Butler. Miss J. McGuirl was the accompanist. H. M. Butler acted as Chairman and Master of Ceremonies.

D. Sim, Commissioner of Excise, presented the trophies and prizes won during the season, the winning team being: Ingall Challenge Cup—Misses M. Kenny and M. Richer, W. Beach and C. Prot, Captain. Stuart Trophy—W. Rigney. The R. R. Farrow Memorial Rose Bowl, donated by Miss Edith Anderson for annual competition by the ladies of the Excise Tax Division, highest season's average, was won by Miss M. Williams. The Rideau Bowling Alley Trophy, won by the Excise Tax Collections Branch team in the Civil Service League, also was presented. The team was: C. Prot, R. Carrier, H. J. Kealey, P. McGauvran and A. C. McGuirl.

V. C. Nauman, Assistant Commissioner of Excise, complimented the bowlers and stated he is watching this activity of the branch grow each year. The toast to the ladies was proposed by A. F. MacMillan and replied to by Miss E. A. Rooney. H. H. Hector proposed a vote of thanks to the committee in appreciation of the excellent arrangements and to the performers and others taking part in the program. After dinner in the Jasper Room, the guests danced in the Grill.

Nelson, B.C.: A veteran of the Customs service, George Johnstone, former Collector at Nelson, B.C., for a period of twenty-eight years, died recently. Deceased was first employed in Customs work at Winnipeg in 1885. He was transferred to Emerson three years later where he was appointed Sub-Collector in 1890. In 1895 he was appointed Collector at Nelson, retiring on superannuation in 1923.

Toronto: On the occasion of his retirement recently, after thirty-seven years in the service, J. H. Bertram, Collector of Customs and Excise for the port of Toronto, was accorded a farewell and presentation by the staff. The presentation was made by J. Thompson, the oldest member of the Toronto Customs staff in years of service, having entered the Department in 1888, and consisted of a set of travelling bags and a toilet set.

Mr. Bertram joined the Department on September 22, 1900, as Assistant Hardware Appraiser, was appointed Surveyor January 13, 1905, and promoted to the position of Collector of Customs on February 19, 1909.

Montreal: Recognition of the quarter century of service in the Department of National Revenue of Arthur Laing, Collector for the port of Montreal, has been given by his associates in the Customs and Excise division. At an informal gathering recently of the staff at the Customs House Mr. Laing was presented with a grandfather clock, the presentation being made on behalf of the Government employees by A. Aucoin and Guy Clerk. In his reply of thanks, Mr. Laing referred to the loyal co-operation he had received at all times from his fellow members of the staff.

Fredericton, N.B.: Customs-Excise business handled at the port of Fredericton, N.B., in the past fiscal year increased to a total of $664,699 compared with $427,845 in 1935-36, a net gain of $236 854. Customs import duty receipts almost doubled, totalling $336,673 as against $174,835, an increase of $161,838. Other collections were as follows: Customs sales tax $56,492, increase $28,626; Customs Excise tax $22,772, increase $10,785; Excise tax (domestic) $59,788, increase $12,851; Excise duty $188,448, increase $22,804; sundry collections $526, decrease $49.

Duty collected at the Customs express branch amounted to $4,055, an increase of $882 over the previous fiscal year, and at the postal branch $2,798 was collected, an increase of $113.

Halifax, N.S.: The monthly shipping report issued by the National Harbours Board, Halifax, covering shipping activities at that port for the month of March, 1937, showing increases and decreases compared with totals for March, 1936, was as follows:—

Vessels arriving and departing 478, increase 47; net registered tonnage 935,010, increase 22,856; net registered tonnage inward 474,293, increase 14,106, outward 460,717, increase 8,750; vessels engaged in the transoceanic service arriving and departing 205, increase 7; vessels engaged in the coastwise trade inward and outward 273, increase 40; total cargo tonnage handled 181,485, decrease 33,297; cargo tonnage handled inward 91,127, decrease 13,785, outward 90,358, decrease 18,512; passengers landed and embarked 2,305, increase 61.

Totals for the three months' period, January 1 to March 31, showing increase and decrease compared with the same period of last year, were:—

Vessels arriving and departing, 1,488, increase 174; cargo tonnage inward 288,369, decrease 37,845, outward 330,747, increase 34,665; passengers landed and embarked 5,730, increase 208.

TORONTO: Returns from both the express and postal branches, Toronto, for the month of March, 1937, show gains at all points over the same month of last year. Revenue collected at the Customs express branch amounted to $256,277, an increase of $60,234. Packages received numbered 21,999, increase 3,912; entries 4,332, increase 877. Collections at the Customs postal branch totalled $74,521, an increase of $13,659. Packages received numbered 37,045, increase 4,998; packages delivered 32,403, increase 3,913; entries 2,895, increase 270.

Twenty-four aeroplanes carrying a total of 33 passengers, reported through the Leaside Customs Air Harbour during March. Of this number 12 were United States planes and 12 were Canadian. During March, 1936, ten aeroplanes reported, carrying a total of 10 passengers.

LONDON, ONT.: George Tambling, C.P.A., Inspector of Income Tax for the District of London, Ontario, died on April 24, 1937.

Mr. Tambling was appointed to the staff of the Department of Finance in 1916 and when the Income Tax Division was organized in 1918 he took over the control and management of the London District, and that district has been under his administration since that time. He was one of the first Inspectors to administer the Income War Tax Act.

That he served with distinction and satisfaction is acknowledged by all, and those officers with whom he had close contact are warm in his praise, not only as an efficient officer but as a companion and man sympathetic to all things that are worthy in their purpose.

He was in his 58th year. Born in London, Ontario, and lived there all his life. Surviving him are his widow, two daughters and a son; also two sisters and three brothers.

MONTREAL: Increased revenues were collected at both the Customs express and postal branches, Montreal, during the month of March, 1937, compared with March last year. Business transacted at the express branch, March, 1937, was as follows: collections $235,805, increase $52,613; packages received 17,598, increase 4,530; entries 3,105, decrease 47. At the postal branch collections amounted to $83,001, increase $15,537, while parcels received totalled 27,601, increase 206; parcels cleared 27,167, increase 115; entries 2,232, increase 120.

LONDON, ONT.: The port of London collected $4,351,578 in Customs-Excise revenue during the year 1936-37, an increase of $687,505 over the previous fiscal year. The greater part of this increase, namely $523,872, was collected from domestic sales tax revenue which rose from $1,393,413 in 1935-36 to $1,917,285 in 1936-37. Duties and taxes on imports totalled $1,265,770, a gain of $16,808, while receipts from Excise duties amounted to $1,168,524, a gain of $146,825.

The Customs express branch, London, collected $72,979, an increase of $6,011, while entries totalled 1,820, an increase of 453. Revenue at the postal branch amounted to $29,732, down $1,052 from the previous year's total. The number of parcels cleared totalled 20,537, while entries numbered 1,495.

NEWSPRINT EXPORT

Exports of Canadian newsprint in February had a value of $8,011,776 compared with $6,267,605 in the same month of last year.

QUESTION BOX AND LETTER BAG

A Suggestion

James Thomson, of the staff at St. Catharines, Ontario, writes:—

I have seen from time to time in the National Revenue Review comments on the spacing of the different columns in the B 16 Special (Book Form) now in use for small collections. I have over ten years' experience in the Mail and Express branch of this port (St. Catharines) and have often wondered why the sheets should be spaced in that peculiar manner. In consequence I am submitting for consideration two sample sheets. showing a completed line on each sheet. It will be noticed that besides spacing the columns in conformity with the need of each I have inserted an extra column for the Tariff Item number. As it is impossible in some instances to give a proper description of the goods entered for duty purposes, the item number should be of material assistance in checking. The spaces for Name of Person and Description of Goods have been enlarged. The B 16 at present in use has twenty lines, but only about twelve or fourteen of them are used. The remainder are used for Column Totals and Grand Total of Duty and Taxes collected. Should the need arise to amend a line the stamp in this office is placed in the left hand corner of the sheet and overstamps four or five of the lines printed on the sheet. In the samples submitted fifteen lines are used for taking entries; the sixteenth line which extends only from the Value For Duty Column to the outside of the sheet is used for Column Totals and at the bottom right provision is made for the Grand Total of Duty and Taxes Collected. This leaves the left bottom corner free from lines and in the event of the Amended Stamp being used is a much neater job.

In conclusion may I state that the Review is a very interesting and useful book. It contains a wealth of information and the many items appearing each month are instructive and educational.

Editor's Note.—The sample sheets which were forwarded were found to be too large for insertion in the Review, but the suggestions made by this officer appear to be worthy of consideration.

A Question from New Brunswick

H. J. Soucy, of Clair, N.B., asks the following question:—

" A resident of Canada has what is called a pass or permit of entry to the United States. He goes and works in the United States for several months. On his return can he be allowed the exemption under Tariff Item 703 (b) for goods which he may be bringing back with him?"

Editor's Note.—Yes, if the articles are for personal or household use and are included in his baggage accompanying him on his return to Canada and the regulations governing Tariff Item 703(b) are otherwise complied with.

These questions appeared in the last number:—

(1) Did the Department of Customs ever have a Canadian Customs officer on duty in Mexico?

(2) A Canadian tourist returns from the United States by automobile but, owing to shortage of space, sends part of his baggage by railway to his home. Included both in the automobile and in the baggage transported by railway are articles which he desires to clear under the exemption granted in Tariff Item 703 (b). Would he be permitted to file two E. 24's, one to clear the baggage carried in his automobile and the other to clear the baggage manifested on by railway?

The answers are:—

(1) Mr. E. J. Struthers, Collector at Rock Island, in reply to this question, states as follows: Yes, see Memo. 1541-B. One was stationed there prior to the building of the Panama Canal to handle transit shipments crossing Mexico.

(2) Tariff Item 703 (b) provides only for the free entry of articles for personal or household use acquired by Canadian residents while abroad when the said articles are *included in the baggage accompanying* such residents returning from abroad after an absence from Canada of not less than forty-eight hours. Articles as described, and being such as a common carrier would handle as

personal baggage, would be permitted entry under the Item if actually carried by the returning resident in the motor car in which he or she returns to Canada. Articles coming forward by railway would not move as checked baggage, the owner not travelling as a passenger on the railway, but would move forward by express or freight, or by mail, and articles so transported into Canada are not entitled to entry under Tariff Item 703 (b) but are subject to the usual duties and Excise Taxes.

JUST AMONG OURSELVES

APRIL-MAY

ADDITIONS

Nova Scotia

Halifax: R. W. McCarthy, Customs Excise Clerk; A. F. O'Neil, Master, Halifax Harbour Boat Customs "A."

New Brunswick

McAdam Junction (St. Croix): N. W. Little, Customs Excise Enforcement Officer.

St. Stephen: J. H. Dick, Customs Excise Examiner; Jos. O. Mitchell, Customs Excise Examiner.

St. Stephen (Upper Mills): I. S. Beck, Customs Excise Enforcement Officer.

St. Stephen (Milltown): A. B. Casey, Customs Excise Examiner, Gr. 1 Outport.

Woodstock (Andover): D. W. Linton, Customs Excise Enforcement Officer.

Woodstock (Centreville): W. R. Ball, Customs Excise Enforcement Officer.

Woodstock (Edmundston): Ronald Charest, Customs Excise Examiner, Gr. 1 Outport.

Woodstock (Grand Falls): R. M. Bertelsen, Customs Excise Examiner (L.S.).

Woodstock (Richmond Road): W. J. H. Palin, Customs Excise Enforcement Officer.

Woodstock (St. Leonards): Ronald Pelletier, Customs Excise Examiner, Gr. 1 O/P.

Quebec

Huntingdon: W. M. Patterson, Customs Excise Examiner.

Huntingdon (Dundee): J. E. Robidoux, Customs Excise Examiner, Gr. 1 Outport.

Huntingdon (Hemmingford): W. B. Smith, Customs Excise Examiner (L.S.).

Huntingdon (Trout River): S. Z. Quenneville, Customs Excise Examiner, Gr. 1 O/P.

Montreal: Lucien Sauriol, Customs Truckman.

Quebec (Armstrong): C. E. Poulin, Customs Excise Enforcement Officer.

St. Armand: W. Chabot, Customs Excise Examiner; A. H. Gelineau, Customs Excise Examiner.

St. Armand (Phillipsburg): Evariste Riendeau, Customs Excise Examiner.

St. Johns (Cantic): Jos. I. Fortin, Customs Excise Examiner.

St. Johns (Lacolle): Rolland Racicot, Customs Excise Examiner.

St. Johns (Noyan): L. E. Cuttle, Customs Excise Examiner, Gr. 1 Outport.

Sherbrooke (Comins Mills): Henri Faucher, Customs Excise Examiner, Grade 1 O/P.

Sutton (Abercorn) E. N. Cardin, Customs Excise Examiner, Grade 1 O/P.

Sutton (Glen Sutton): A. J. V. Lague, Customs Excise Enforcement Officer; Leon M. Morin, Customs Excise Enforcement Officer.

Sutton (Highwater): L. E. Longeway, Customs Excise Examiner.

Manitoba

Emerson: G. B. Christie, Customs Excise Examiner; Victor Moore, Customs Excise Examiner; Nelson Unsworth, Customs Excise Examiner.

Winnipeg: M. G. Moor, Office Boy.

Saskatchewan

North Portal (Estevan): B. V. Duncan, Customs Excise Examiner, Grade 1 Outport.

Alberta

Coutts: C. W. Bryant, Customs Excise Examiner.

British Columbia

Cranbrook (Kingsgate): H. J. Hogg, Customs Excise Examiner, Grade 1 Outport.

New Westminster: L. V. J. Griffin, Customs Excise Clerk.

New Westminster (Aldergrove): F. E. Murphy, Customs Excise Examiner.

New Westminster (Douglas): John Houston, Customs Excise Examiner.

New Westminster (Pacific Highway): Edward Sharrock, Customs Excise Examiner; James Stevens, Jr., Customs Excise Examiner.

Penticton (Osoyoos): A. W. Boult, Customs Excise Examiner, Limited Service Outport.

Prince Rupert (Stewart): C. F. Duke, Customs Excise Examiner, Grade 1 Outport.

Vancouver: F. C. Boshard, Office Boy; Ian Ferguson, Office Boy.

Administrative

E. B. Bartolette, Office Appliance Operator, Grade 2; A. G. dePencier, Clerk Grade 1; A. C. Eichenberger, Clerk Grade 1; H. L. Elliott, Clerk Grade 1; B. M. Graham, Clerk Grade 1; R. M. Graham, Clerk Grade 1; I. G. Gregg, Clerk Grade 1; A. H. Halvorson, Office Appliance Operator, Grade 2; G. B. Hodgins, Clerk, Grade 1; J. B. McNeill, Office Appliance Operator, Grade 2; M. M. Martin, Office Appliance Operator, Grade 2; D. T. Menzies, Clerk, Grade 1; M. M. Rainboth, Clerk, Grade 1; E. R. Robinson, Clerk, Grade 1; J. I. Tulley, Clerk, Grade 1.

Audit

Quebec: G. L. Parent, Excise Tax Auditor (Bilingual).

Ottawa: D. E. Booth, Stenographer, Grade 1.

Toronto: E. A. Barrett, Excise Tax Auditor.

Ontario

Fort Erie: W. M. Bossert, Customs Excise Examiner; A. W. Hesler, Customs Excise Examiner; P. H. Hill, Customs Excise Examiner; W. R. McConnell, Customs Excise Examiner; Thos. McLennan, Customs Excise Examiner; W. R. Matthews, Customs Excise Examiner; H. E. Newman, Customs Excise Examiner; M. A. Potter, Customs Excise Examiner; E. G. Reid, Customs Excise Examiner; R. K. Reid, Customs Excise Examiner; S. E. Rose, Customs Excise Examiner; E. J. M. Simpson, Customs Excise Examiner; A. T. Smyth, Customs Excise Examiner; L. H. Stayzer, Customs Excise Examiner; A. W. Troup, Customs Excise Examiner; A. W. Warner, Customs Excise Examiner; B. A. Young, Customs Excise Examiner.

Fort Frances: S. A. Coppen, Customs Excise Examiner.

Fort Frances (Rainy River): W. B. Warner, Customs Excise Examiner, Gr. 1.

Fort Frances (Rainy River): F. T. Barrett, Customs Excise Examiner, Gr. 1; E. C. A. Bourre, Customs Excise Examiner, Gr. 1.

Kitchener (Waterloo): J. S. Cunningham, Customs Excise Examiner.

Morrisburg: I. W. Markell, Customs Excise Examiner.

Niagara Falls: N. Bell, Customs Excise Examiner; J. F. Burns, Customs Excise Examiner; D. F. Bouck, Customs Excise Examiner; J. H. Fordham, Customs Excise Examiner; F. J. Gisborne, Customs Excise Examiner; H. D. Kelly, Customs Excise Examiner; K. D. Martin, Customs Excise Examiner; R. J. MacPherson, Customs Excise Examiner; J. D. Smith, Customs Excise Examiner; J. H. Spry, Customs Excise Examiner; Wm. H. Swayze, Customs Excise Examiner; H. K. Young, Customs Excise Examiner.

Ottawa: D. V. Paterson, Office Boy.

Port Arthur: E. H. Brooks, Customs Excise Examiner.

Prescott: F. E. Bradley, Customs Excise Clerk.

Sarnia: W. A. Brown, Customs Excise Examiner; K. C. George, Customs Excise Examiner; D. G. Gray, Customs Excise Examiner; W. A. Grieve, Customs Excise Examiner; F. W. Lillywhite, Customs Excise Examiner; F. O. Suhring, Customs Excise Examiner.

Sault Ste. Marie: C. F. Leggat, Customs Excise Examiner.

Sudbury: J. A. Boulay, Customs Excise Clerk (Bil).

Toronto: C. G. Norris, Clerk, Grade 1.

Toronto: A. Oldman, Customs Excise Examiner; O. M. Pope, Stenographer, Grade 1; D. Solway, Clerk, Grade 1.

Windsor: C. A. Brown, Customs Excise Examiner; G. R. Bellinger, Customs Excise Examiner; E. F. Bettridge, Customs Excise Examiner; Wm. Cloutier, Customs Excise Examiner; D. G. Coe, Customs Excise Examiner; O. S. Cook, Customs Excise Examiner; E. C. Cox, Customs Excise Examiner; E. T. Cran, Customs Excise Examiner; M. H. Crawford, Customs Excise Examiner; J. W. Cumming, Customs Excise Examiner; C. W. Dean, Customs Excise Examiner; R. G. Elley, Customs Excise Examiner; Jack Fotheringham, Customs Excise Examiner; Philip Gignac, Customs Excise Examiner; R. C. Glass, Customs Excise Examiner; H. E. Grieve, Customs Excise Examiner; R. E. Hall, Customs Excise Examiner; A. L. H. Hewson, Customs Excise Examiner; C. C. Love, Customs Excise Examiner; L. W. McDonald, Customs Excise Examiner; D. M. McFadyen, Customs Excise Examiner; L. H. McManus, Customs Excise Examiner; A. R. Macdonald, Customs Excise Examiner; J. C. B. MacMillan, Customs Excise Examiner; C. J. Marentette, Customs Excise Examiner; J. E. Morneau, Customs Excise Examiner; W. H. Offler, Customs Excise Examiner; W. Peters, Customs Excise Examiner; M. J. Pillon, Customs Excise Examiner; L. E. Rathwell, Customs Excise Examiner; E. J. Reaume, Customs Excise Examiner; F. G. Reed, Customs Excise Examiner; B. I.

Renaud, Customs Excise Examiner; E. J. Sharron, Customs Excise Examiner; T. A. Smyth, Customs Excise Examiner; K. E. Swan, Customs Excise Examiner; P. J. Tourangeau, Customs Excise Examiner; L. J. Tidridge, Customs Excise Examiner; H. J. Walker, Customs Excise Examiner; Robt. Weir, Customs Excise Examiner; G. D. C. Wilson. Customs Excise Examiner.

DEDUCTIONS

New Brunswick

Woodstock (Richmond Road): W. H. Lindsay, Customs Excise Enforcement Officer (Retired).

Quebec

Montreal: L. F. E. Racicot, Customs Excise Examiner (Retired).

Ontario

Brantford: W. G. Ball, Customs Appraiser (Deceased).

Kitchener: J. N. Archibald. Customs Excise Cashier (Deceased).

Ottawa: S. H. Ogden, Customs Express and Postal Cashier (Deceased).

St. Catharines: R. L. H. Schram. Special Exciseman, Grade 1 (Retired).

Toronto: D. F. Forbes, Clerk, Grade 1 (Services rejected).

Toronto: Wm. Winterberry, Clerk. Grade 1 (Services terminated).

Manitoba

Winnipeg: F. D. Cassin, Customs Excise Cashier, Grade 7 (Deceased); W. J. Grant, Customs Excise Examiner (Retired).

Winnipeg (Crystal City): P. R. W. Baker, Sub-Collector of Customs and Excise, Limited Service Outport (Retired).

Alberta

Edmonton: R. M. McDermott. Computing Clerk (Deceased).

British Columbia

Vancouver: M. E. McLean, Office Boy (Services terminated).

PROMOTIONS

Nova Scotia

Halifax: E. H. Targett, Cashier and Computing Clerk to Customs Excise Cashier.

Quebec

Montreal: Jos. Belisle, from Senior Customs Excise Examiner to Senior Customs Excise Clerk.

Sherbrooke: J. O. C. Belisle, from Customs Excise Clerk (Relieving) to Assistant Customs Appraiser.

St. Johns (Lacolle): A. U. Pare, from Customs Excise Examiner to Senior Customs Excise Examiner.

Ontario

Cornwall: J. P. St. Thomas, from Customs Excise Clerk to Cashier and Computing Clerk.

Niagara Falls: M. O'Heany, from Customs Excise Examiner to Special Excisemen, Grade 1.

Ottawa: W. J. Reynolds, from Customs Excise Examiner to Customs Express and Postal Cashier.

Toronto: E. H. Bouchier, from Computing Clerk to Assistant Customs Appraiser.

Toronto: W. F. Guthrie, from Chief Customs Excise Clerk to Surveyor of Customs and Excise, Grade 8.

Toronto: D. S. Rutledge, from Customs Excise Clerk to Special Exciseman, Grade 1.

Manitoba

Winnipeg: E. E. McLeod, from Express and Postal Computing Clerk to Customs Express and Postal Cashier.

Alberta

Edmonton: J. W. Duke, from Senior Customs Excise Clerk to Assistant Customs Appraiser; Ernest Fidler, from Cashier and Computing Clerk to Assistant Customs Appraiser.

British Columbia

Vancouver: J. L. W. Dee, from Stenographer, Grade 1, to Customs Excise Clerk.

Administrative

E. S. Corcoran, from Clerk, Grade 1, to Clerk, Grade 2; R. C. Smith, from Principal Clerk to Head Clerk; A. J. Valois, from Clerk, Grade 3, to Clerk, Grade 4.

Inspection

Saint John: F. L. Ross, from Senior Customs Excise Clerk to Assistant Inspector of Customs and Excise.

Investigation—Values

Detroit: J. M. Fell, from Assistant Investigator of Values to Investigator of Values.

PROMOTIONS AND TRANSFERS

Nova Scotia

C. J. Beaton, from Sub-Collector of Customs and Excise (L.S.), Lunenburg (LaHave), to Customs Excise Examiner, Halifax.

J. L. Himmelman, from Sub-Collector of Customs and Excise (L.S.), Lunenburg (Riverport), to Customs Excise Clerk, Lunenburg.

QUEBEC

E. G. Hiller, from Customs Excise Enforcement Officer, Sutton (Lake Memphremagog), to Customs Excise Examiner, Sutton.

ONTARIO

E. D. Lennie, from Chief Inspector of Customs and Excise, Inspection, Ottawa, to Collector of Customs and Excise, Grade 8, Toronto.

E. A. P. Wilkie, from Special Exciseman, Grade 2, Windsor, to Special Exciseman, Grade 3, Niagara Falls.

MANITOBA

J. R. Lintick, from Sub-Collector of Customs and Excise, Grade 1 Outport, Winnipeg (Portage la Prairie), to Customs Express and Postal Cashier, Winnipeg.

TRANSFERS

QUEBEC

J. R. A. Aubre, from Customs Excise Examiner, Coaticook (Stanhope), to Customs Excise Examiner, Rock Island.

J. A. V. Gobeil, from Customs Excise Examiner, Coaticook (Stanhope), to Customs Excise Examiner, Coaticook.

H. E. Lanctot, from Customs Excise Examiner, Rock Island (North Derby), to Customs Excise Examiner, Rock Island.

F. L. Whiting, from Customs Excise Examiner, Coaticook, to Customs Excise Examiner, Coaticook (Stanhope).

ONTARIO

W. E. Smallbone, from Customs Excise Examiner (Oshawa) to Customs Excise Examiner (Belleville).

W. E. Steed, from Customs Excise Examiner (Belleville) to Customs Excise Examiner (Oshawa).

MANITOBA

J. P. Cleghorn, from Sub-Collector of Customs and Excise, Limited Service Outport, Moose Jaw (West Poplar River), to Customs Truckman, Winnipeg.

G. S. Fraser, from Customs Excise Examiner, Emerson, to Customs Excise Examiner, Winnipeg.

ALBERTA

W. H. Gates, from Collector of Customs and Excise, Grade 2 Port, Fernie, to Collector of Customs and Excise, Grade 2 Port, Lethbridge.

FEBRUARY EXPORT OF NEWSPRINT

Canadian newsprint exports amounted to 4,458,890 cwt. of the value of $8,011,776 in February compared with 3,681,579 at $6,267,605 in the same month last year. The amount to the United States at 3,568,747 worth $6,453,102 was by far the largest, the United Kingdom followed with 279,265 cwt. at $437,636 and Australia 271,171 at $538,807. There were 30 additional markets, mainly as follows: Argentina 54,703 cwt., British South Africa 46,767, Mexico 43,078, Irish Free State 39,699, Japan 38,460, Cuba 24,976, China 24,446, New Zealand 13,098, Uruguay 6,777, Philippines 6,703, Hawaii 4,713, Venezuela 4,382; Puerto Rico 3,974, British India 3,646. There were 1,139,987 cwt. of wood pulp and screenings worth $2,589,103 compared with 1,018,998 at $2,212,540 a year ago, of which the United States took 1,038,900 at $2,373,902.

EXPORT OF CATTLE

The export of cattle showed a sharp increase in the fiscal year 1936-37, amounting to 304,954 head of the value of $13,109,934 as compared with 138,932 at $6,636,858 in the previous fiscal year. The increase was especially pronounced in beef cattle sent to the United States, the total being 254,567 head valued at $9,618,779 against 125,174 at $5,907,203 the year before. There was also a large increase in the export of beef cattle, to the United Kingdom, amounting to 36,431 head worth $2,765,507 as compared with 2,811 at $190,240. The number of cattle sent abroad for dairying was 9,085 head valued at $544,793 against 6,748 at $414,708 in 1935-36, of which the United States took 8,737 head valued at $521,687.

LEAD PRODUCTION

Production of lead during the calendar year 1936 amounted to 383,197,021 pounds valued at $15,187,979 against 339,105,079 in 1935 and 346,275,576 in 1934.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF APRIL, 1936 AND 1937

——	1936	1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties...........	6,162,313 48	7,602,396 05		
Less Refunds and Drawbacks..................	776,169 09	755,368 99		
Net..............	5,386,144 39	6,847,027 06	1,460,882 67	....
Excise Taxes..............	4,274,429 33	6,575,310 84		
Less Refunds and Drawbacks..................	290,232 33	296,495 04		
Net..............	3,984,197 00	6,278,815 80	2,294,618 80	....
Excise Duties.............	3,247,424 96	3,995,883 02		
Less Refunds and Drawbacks..................	23,940 83	25,004 84		
Net..............	3,223,184 13	3,970,878 18	747,394 05	....
Sundry Collections.......	54,621 70	61,782 80		
Less Refunds...........	134 79	37 20		
Net..............	54,486 91	61,745 60	7,258 69	....
Net Totals.........	12,648,312 43	17,158,466 64	4,510,154 21	....
Net Increase.......	....	....	4,510,154 21	....

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF APRIL, 1936 AND APRIL, 1937

——	1936–37	1937–38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections.............	9,365,272 32	11,137,930 63	1,772,658 31	....

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTHS OF APRIL, 1936 AND 1937

—	April, 1936		April, 1937	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........................	....	57,423,830	....	65,516,661
Total Exports (Foreign Produce).	....	540,346	....	1,390,597
Principal items of Exports—				
Wheat.................Bush.	6,572,364	5,089,477	3,617,803	5,011,276
Wheat flour............ Brls.	281,162	1,137,403	285,724	1,688,655
Fish.................. Cwt.	108,793	921,785	166,841	1,312,827
Furs.................. $	....	754,399	....	925,585
Meats................. Cwt.	115,743	1,843,245	179,286	2,825,995
Cheese................ Cwt.	5,057	71,268	6,696	108,140
Planks and boards...... M. ft.	107,949	2,165,157	101,079	2,544,396
Wood pulp............ Cwt.	884,379	1,959,367	1,211,357	2,817,801
Newsprint............ Cwt.	3,857,876	6,653,093	5,055,809	9,217,217
Automobiles and parts.. $	....	1,514,899	....	2,355,069
Copper, partially manufactured............ Cwt.	296,959	2,534,101	239,245	3,640,666
Nickel, unmanufactured. $	....	3,001,063	....	3,289,230
Imports entered for consumption —Free goods................	....	17,293,417	....	24,000,000*
Imports entered for consumption —Dutiable goods............	....	24,923,587	....	34,000,000*
Total imports entered for consumption..................	....	42,217,004	....	58,000,000*

*Imports have been estimated on an incomplete compilation.

The
National Revenue Review

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In this Issue

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Ports of entry are already busy with stream of visitors

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CANADA'S TRADE AND REVENUE,
DEPARTMENTAL RULINGS, NEWS AND COMMENT,
STAFF CHANGES, HERE AND THERE

June, 1937

Vol. X

No. 9

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE J. L. ILSLEY, K.C.
Private Secretary, GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, L. F. JACKSON.
Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, P. L. YOUNG.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. X OTTAWA, JUNE, 1937 No. 9

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

The Essential Touch of Courtesy

WITH the coming of Summer the tourist season is again in full swing and the army of welcome visitors from the United States will cross into Canada on vacation bent. The Department in past years has received many expressions of approval of the manner in which the Customs and Excise staffs at the various border points have performed their duties. The tourist has been sped on his way with a minimum of delay, and has been made to feel individually that he is a welcome visitor. The Department has every reason to believe that the high standard of service rendered from coast to coast at border points will be continued this season. A little touch of courtesy goes a very long way.

Some Border Incidents

The *Editor* is indebted to Mr. F. T. Pattison, Collector of Customs and Excise at Fort Erie, for the following entertaining incidents:—

A RETURNING resident of one of the rural districts of Ontario inquired of one of our examining officers if it would be all right to bring back a hen-house under the new exemption regulations. He described it as "sort of an old one; might need a new roof pretty soon; wasn't worth more than forty dollars." He then added that his uncle had died, and this was included among other items left to him in the will. The examining officer referred him to the senior officer on duty who, after the inquiry was repeated, informed him that this could be brought into Canada on a bequest entry, providing he could comply with the requirements thereof. The man departed, after expressing his gratitude for the kindness displayed in the prompt solution of his problem. However, to date, we have no record of this importation.

On May 12, to honour the Coronation of their Majesties, the citizens of this municipality organized a very fine parade, which included several bands and marching units from Buffalo, N.Y., and a number of gaily decorated floats. This procession passed along the water front for a distance of about one mile, accompanied along the route by a steam tug in the Niagara River which made considerable demonstration with its whistle and, as the distance across the Niagara River between Canada and the United States is approximately three-fourths of a mile, the parade was in full view of those watching from Buffalo, N.Y. Believe it or not, when the procession had covered about half of the route, a man drove across the Peace Bridge from Buffalo and breathlessly informed our officer that he was in a great hurry and would they please not delay him, as he wanted to see the Coronation before it was over. It developed the man was a foreign-born naturalized citizen of the United States and, having noticed the headlines and comments in the newspapers about the Coronation, he had failed to determine the exact location of the ceremony.

Mr. L. F. Jackson Promoted

THE important position of Assistant Commissioner of Customs, previously held by Mr. C. P. Blair, has been filled by the promotion of Mr. Leon Frederick Jackson. Mr. Jackson has had a long and enviable career in the service of the Department. He is one of its veterans, joining it in 1903 after two years service in the Department of Agriculture. Prior to his promotion to the position which he now occupies Mr. Jackson was Chief of the Customs Tariff Branch with the title of Dominion Appraiser, and as such, directed the administration of the Customs Tariff, and investigational work to determine whether imported goods are of a class made in Canada. Mr. Jackson's rise in the Department has been of a steady character. He has seen service in the Statistical Branch (1903-05) the Check Branch (1905-08) and the Refunds Branch (1908-12), and for the past twenty-five years has been in the Customs Tariff Branch. On the death of the late John A. Watson, Mr. Jackson was placed in charge of the Tariff section of the Appraisers division, and he has a widespread reputation as an outstanding expert in tariff matters. On many occasions he has appeared before the Tariff Board in defence of departmental rulings under appeal, and in 1929, when the tariff schedule on "Metals and Manufactures Thereof" came up for revision and public hearings were being held by the Advisory Board on Tariff and Taxation Mr. Jackson was, at the request of the Chairman, attached to that body in an advisory capacity. Mr. Jackson's ability and administrative capacity have long been recognized in the Department.

L. F. JACKSON

Captain Jackson is also well-known in military circles. He served for four years in the Canadian Field Artillery, Canadian Expeditionary Force, during the World War. He was mentioned in despatches by Sir Douglas Haig, and received the Croix de Guerre (French) with bronze star, in addition to the British War Medal and the Allies Victory Medal. He also served in the Boer War, receiving the Queen's South African Medal and three bars. He also had the honour of receiving, in 1914, the Colonial Auxiliary Forces Long Service Medal for twenty years' continuous service in the Canadian militia.

It has been the privilege of the *Editor* to be a friend and departmental comrade of Mr. Jackson for the past twenty-six years, and there is no doubt that the responsible position of Assistant Commissioner of Customs, held for many years by Mr. Blair, will be well and worthily filled by the new incumbent.

Leading Markets in April

CANADA'S 12 leading markets during April were as follows: United States, $32,510,815; United Kingdom, $19,540,276; Australia, $1,372,401; Japan, $1,252,625; British South Africa, $1,179,887; New Zealand, $959,607; Irish Free State, $681,056; Netherlands, $599,918; British India, $542,596; Germany, $465,308; Belgium, $439,955; Newfoundland, $403,916.

Busy Tourist Season Opens

THE *Editor* has secured from the Collectors of the three largest ports of entry for incoming tourist travel a résumé of the arrangements made to accommodate automobile visitors this season. The reports follow:—

G. C. Gardner, Collector at Niagara Falls, reporting on the season's prospects said:—

Travel by automobile at the three highway bridges of Niagara Falls during the first four months of the present year give every indication of a substantial increase during the summer months. Traffic figures for the first four months show an increase of an average of 25 per cent in both Canadian and United States cars, inward and outward, with a corresponding increase in passengers.

Twenty-four officers will be located at Falls View Bridge, twenty-three at the Lower Arch Bridge, and ten at Queenston Bridge, to render the usual 24-hour service to the travelling public, as well as one officer located at Niagara-on-the-Lake and one at the Maid-of-the-Mist landing below the Falls.

An interesting feature of the traffic during the month of April is that every State, with the exception of New Mexico and South Carolina was represented, and included cars from Cuba, Mexico, Hawaii, and Honolulu.

Realizing the importance of this locality as one of the main attractions for tourists from all parts of the world, the Federal and Provincial Governments are making extensive improvements along the Niagara frontier. To date more than a half-million dollars has been spent in this direction. with the erection of an outdoor garden theatre on the site of the old Clifton Hotel, which represents an expenditure of two hundred and fifty thousand dollars; the widening and paving of River Road from Queen Victoria Park to the Whirlpool Rapids, and the erection of an ornate cut stone fence and promenade along the river gorge. A Provincial observation and information bureau has been located near the Falls View Bridge, and a memorial arch is erected at the entrance to the garden theatre. The construction of another new and modern highway connecting the Niagara frontier with Hamilton, Toronto and points north, is now under way.

F. T. Pattison, Collector at Fort Erie, reported to the *Editor* as follows:—

Automobile traffic through Fort Erie via the Peace Bridge and ferry from Buffalo, N.Y., this spring shows a considerable increase over the same period of 1936. At the present time there are 36 officers on duty at the Peace Bridge and seven at the Ferry. This staff will be increased in May by the addition of 10 seasonal officers. Commencing the last of May there will be a staff of 51 officers on the Peace Bridge and Ferry and two at Crystal Beach. This is the only summer resort for the city of Buffalo and it is located on the Canadian shore.

In 1936 approximately 10.000 American families resided on the lake shore and this year there will be a considerable increase as there are a great number of new cottages being erected for occupancy this summer.

There has been a considerable increase in the number of tourists visiting Ontario and Quebec for the early trout fishing, and from the number of inquiries received by the Provincial government tourist bureau, there is every indication that this will be the busiest year since the Peace Bridge was built.

A. H. Dalziel. Collector at Windsor, Ont., informs the *Editor* that owing to the large increase in tourist travel this season through the port, it is necessary to keep three traffic lines open at the Windsor-Detroit tunnel and two at the Ambassador Bridge a greater part of the time. One hundred and sixteen officers in all have been stationed at tunnel, bridge and ferry this season to handle tourist traffic. These officers are allotted as follows: tunnel 48 officers, including 3 seniors; bridge 38 officers, including 3 seniors; ferry 30 officers, including 3 seniors. A comparison of traffic totals for the opening weeks this season, April 1 to May 10, with those of the corresponding period of last year, gives the following:—

United States automobiles entered under 60-day touring permits 25,000, increase 4,000; Canadian automobiles reported outward under touring permit 6,700; increase 1,000; total number of automobiles entered 157,887, increase 16,612; total number of automobiles reported outward 155,529, increase 16,832.

Traffic totals for the past calendar year also show substantial gains over 1935 figures. United States cars entered under 60-day touring permit last year numbered 254,385, an increase of 62,130, while Canadian cars reported outward under touring permit numbered 50,435, an increase of 20,435. The total number of automobiles entered was 1,380,683, increase 259,303; the total number of automobiles reported outward 1,372,464, increase 254,397. Passengers carried numbered inward 2,905,523, increase 108,520, outward 2,945,496, increase 99,291.

Visitors from Many Lands

APPROXIMATELY 75 countries were represented by tourists to Canada in 1936. Of the visitors arriving by ocean ports, 8,009 came from the British Isles, 290 from France, 222 from Germany and 478 from other European countries. From the other side of the globe, China sent 595 visitors, Japan 498, Australia 550 and New Zealand 315.

A number of these visitors from distant lands brought their automobiles with them. Far across the six or seven thousand miles of water six motor cars from Australia visited Canada. Ceylon, China, Hong Kong and Japan contributed cars. From Europe came automobiles from Belgium, Germany, France, Italy and Switzerland, and the United Kingdom was well represented with 55 cars. From the Hawaiian Islands came 281 tourist automobiles, 65 from the West Indies, and 18 from the Philippines. Panama sent 82 and Mexico 78, which together with 49 from Alaska and 20 from Newfoundland helped to make up the total of over 600 foreign cars, exclusive of those of United States registration, which entered Canada on tourist permits in 1936.

Touring Permits Increase at Niagara Falls

SIXTY-DAY touring permits issued at Niagara Falls in April numbered 4,866, an increase of 862 compared with April last year. Traveller's vehicle permits numbered 315 (141 with 6-month bonds), the same as last April, while permits issued for Canadian cars outward for touring purposes totalled 5,619, an increase of 8. New 6-month bonds issued numbered 79, an increase of 19. United States cars entered for periods of 48 hours or less numbered 34,135, an increase of 3,789.

Automobiles, inward and outward, during the month of April last numbered 124,986 and passengers carried 499,523. Compared with April, 1936, these totals show a gain in the number of automobiles of 16,504 and in the number of passengers of 27,439. Totals in detail covering business handled during the respective months were as follows:—

United States automobiles inward 39,242, increase 4,953, outward 41,295, increase 5,892; Canadian automobiles inward 21,761, increase 468, outward 22,688, increase 3,873; other vehicles inward 2,336, increase 77, outward 2,387, increase 103; passengers inward 246,784, increase 10,318, outward 252,739, increase 17,121.

Canada's Position in World Trade

CANADA during the calendar year 1936 regained fifth place in international trade, replacing Japan which was in fifth place in 1935. The following is the order of the first twelve countries: 1, United Kingdom $6,115,000,000; 2, United States, $4,802,000,000; 3, Germany, $3,423,000,000; 4, France $2,500,000,000; 5, Canada, $1,638,000,000; 6, Japan $1,567,000,000; 7, Belgium $1,379,000,000; 8, Netherlands $1,137,000,000; 9, British India $1,136,000,000; 10, British South Africa $966,000,000; 11, Australia $936,000,000; 12, Argentina $919,000,000. Italy was 10th in 1935, but the 1936 statistics are not available.

Final Revenue Figures

CLOSING the fiscal year, 1936-37, with final revenue figures of $282,935,111, Customs-Excise collections last year were up $50,589,091 over 1935-36 receipts which totalled 232,346,020. Excise tax collections which amounted to $152,563,574 accounted for the greater part of the increase, viz., $39,362,439. Revenue from Customs duties totalled $83,478,634, increase $9,926,189; Excise duties $46,157,953, increase $1,300,123; sundry collections $734,951, increase $340.

Final Customs-Excise revenue figures for the month of March, 1937, showing increase or decrease compared with March, 1936, were: total receipts $31,998,738, net increase $9,317,764; Customs duties $9,250,178, increase $2,633,593; Excise taxes $18,761,553, increase $6,424,331; Excise duties $3,918,174, increase $282,220; sundry collections $68,833, decrease $22,381.

"Made in Canada" Rulings

FROM information before the Department, the following are now of a class or kind made in Canada:—

Cleaning compound in plastic form, commonly known as wall paper cleaner, for cleaning wall paper, painted walls, window shades, etc.

Corrugated wood-joint fastener strip of steel, with plain or with saw edge, also known as wiggle nails.

Note: This ruling transferring these goods from the category of " a class or kind not made in Canada " to that of " a class or kind made or produced in Canada " is issued in accordance with the Government's undertaking to give " adequate notice " to parties concerned, and is to be effective three weeks from the date hereof, which is May 7, 1937.

The following ruling, dated March 6, 1937, transferring goods from the category of " a class or kind not made in Canada " to that of " a class or kind made or produced in Canada " is issued in accordance with the Government's undertaking to give " adequate notice " to parties concerned, and is to be effective three weeks from the date hereof.

Sun Eyeglasses, with frames of any material, are of a class or kind made in Canada.

Departmental Rulings

LEATHER Stripping Machine, as illustrated and described in the catalogue of the Ackerman and Gould Company, which may be adjusted to cut ten strips of leather any width desired without changing spacing collars or rolls, at the present time is held to be of a class or kind not made in Canada. 20 per cent ad valorem, Ex. 427. Motor—Item 445g.

" Dracco " Multi-Bag Filter for dust control, per illustration, manufactured by the Dracco Corporation, Cleveland, Ohio, a mechanical dust filter by which the dust is shaken from the filter bags by periodic mechanical shaking, at the present time is held to be of a class or kind not made in Canada. Until otherwise determined, 20 per cent valorem, Ex. 427. Motor—Item 445g.

" Banner " 8-inch Geared Fluting Machine, per illustration, hand-operated, specially designed for use in fluting or pleating curtains, collars and cuffs, bedspreads, pillow-cases, scarfs, etc., manufactured by the Maxant Pleating, Button and Supply Co., Chicago, Ill., at the present time is held to be of a class or kind not made in Canada. 20 per cent ad valorem, Ex. 427.

" Hild " Portable Rug and Carpet Cleaning Machine, per illustration, designed for performing the said operations on carpets or rugs while they are in place on the floor, but which contains no vacuum attachment for removing the dirt or surplus cleaning fluid, at the present time is held to be of a class or kind not made in Canada. 20 per cent ad valorem, Ex. 427. Motor—Item 445g.

Models " A " and " B " Engraving Machines, as illustrated and described in the catalogues published by the Eaton & Glover Co., Sayre, Pa., of the type used by jewelers and funeral directors for engraving names or initials on coffin plates, cutlery, watches, etc., at the present time are held to be of a class or kind not made in Canada. 20 per cent ad valorem, Ex. 427.

The following machines, per illustrations, at the present time are held to be of a class or kind not made in Canada:—

> The " Hansen " Pea and Bean Filler, specially designed for use in canning factories for filling into cans, peas, cut beans, whole grain corn, etc., and which also deposits in the cans measured quantities of brine, liquor or syrup.
>
> The " Chisholm-Ryder " Bean Snipper, specially designed for snipping or cutting off the undesirable stem or blossom ends of string beans.

The above machines are dutiable at 20 per cent ad valorem, Ex. 427. Motor—Item 445g.

Changes in List of Customs-Excise Ports

Henrysburg, P.Q., a preventive station, established as an outport and warehousing port under the survey of the port of St. Johns, P.Q., effective the 1st May, 1937.

Hawkesbury, Ont., established as a postal collecting station under the survey of the port of Ottawa, Ont., effective the 1st April, 1937.

Oakville, Ont., established as a postal collecting station under the survey of the port of Hamilton, Ont., effective the 19th April, 1937.

Baie Comeau, P.Q., established as a Preventive and Manifesting station under the survey of the port of Rimouski, Quebec, effective from the 1st May, 1937.

Canal Traffic in April

NAVIGATION on the Sault Ste. Marie Canals opened through the United States locks on April 8 and through the Canadian lock on April 21 and the total freight passed amounted to 3,963,376 tons, against 40,254 for the two days of April last year. The Welland Ship Canal opened on April 10, seven days earlier, and freight traffic increased from 94,691 tons in 1936 to 666,927. St. Lawrence Canals opened on April 12, five days earlier, and the freight traffic amounted to 391,261 tons, against 187,427 last year.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the two months of the fiscal year May 1936 and May 1937. (Decrease marked*)

Districts	1936-37	1937-38	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	86,600 85	291,218 96	204,618 11
Halifax	824,034 15	1,121,936 36	297,902 21
Saint John	592,129 30	706,995 94	114,866 64
Quebec	770,470 55	955,843 07	185,372 52
Montreal	16,860,636 91	20,926,201 77	4,065,564 86
Ottawa	3,343,576 48	3,766,463 97	422,887 49
Kingston	135,297 33	194,665 73	59,368 40
Belleville	362,906 15	514,528 33	151,622 18
Toronto	20,483,646 35	27,155,507 32	6,671,860 97
Hamilton	3,761,597 62	4,697,017 85	935,420 23
London	6,160,925 00	7,943,730 09	1,782,805 09
Fort William	129,634 13	207,488 85	77,854 72
Winnipeg	1,353,991 60	1,710,903 04	356,911 44
Regina	143,440 88	196,415 37	52,974 49
Saskatoon	79,151 87	142,723 06	63,571 19
Calgary	730,127 59	803,656 44	73,528 85
Edmonton	251,393 11	304,822 81	53,429 70
Vancouver	3,604,446 05	4,924,209 67	1,319,763 62
Yukon	13,720 67	4,644 96	* *9,075 71*
Total	59,687,726 59	76,568,973 59	16,881,247 00

HERE AND THERE

Two promotions of interest have taken place in the Department recently. Mr. P. Lorne Young, formerly Chief Clerk of Correspondence, has been promoted to be General Executive Assistant, the position formerly held by Mr. William Ide, superannuated. Mr. Young joined the old Department of Customs in September, 1912. In 1919 he was promoted to be Principal Clerk and in 1925 was made Head Clerk. On August, 1927, he was promoted to be Chief Clerk on the retirement of Mr. A. L. Sanders. Mr. Young has a wide knowledge of Customs procedure and practice, and his promotion has been well received.

P. L. Young

To fill the vacant position of Chief Inspector of Customs and Excise, caused by the appointment of Mr. E. D. Lennie as Collector at Toronto, Mr. J. C. A. Bordeleau has been appointed. Mr. Bordeleau entered the service in December, 1901, as Sub-Collector at Victoriaville, Quebec, and has had long experience as Assistant Inspector and also Inspector. In December, 1926, he was made Inspector of Customs and Excise to fill the position formerly held by J. D. Parmalee, with headquarters at Sherbrooke. Mr. Bordeleau is a well-known officer of the service, and has many friends in and out of it.

The Inspector of Income Tax, Montreal, received recently a remittance of $3.75 Conscience Money enclosed in an envelope postmarked Montreal. In an accompanying note the sender explained that this amount was owing for income taxes.

The Commissioner of Income Tax received also from the Inspector at Quebec the sum of five dollars, in an envelope bearing the Montreal Post Office stamp May 4, 1937, containing note stating it was a mistake in taxed revenue. The amount was deposited to the credit of the Receiver General.

It must be the gypsy in people the world over that gave the Department of National Revenue an opportunity to issue over four million permits for tourist automobiles in 1936.

Of course our neighbours to the south run back and forth frequently just as all good neighbours do and likely most of the 2,800,000 tourist permits issued for cars staying not more than 48 hours were used by those living along the border. About 1,200,000 cars from the United States came on 60-day permits. New York State and Michigan licence plates were in the majority.

Far across the six or seven thousand miles of water, the urge to take the family car with them for travelling, possessed our Australian cousins and during last year, six cars came to Canada. Not to be outdone by the Australians, some of the people from Ceylon, China, Hong Kong and Japan brought their cars.

From Europe there came automobiles from Belgium, Germany, France, Italy and Switzerland. Naturally the United Kingdom was well represented but whether the 55 cars were driven from the right-hand side or not is not stated.

From the Hawaiian Islands came 281 cars, 65 from the West Indies and 18 from the Philippines. Some day we may take the trip that the car from Chile took and say hello to the owners of the four cars from Peru and the three from Colombia, not forgetting the one from Venezuela. Likely we would pass some of the 82 cars that came from Panama and several of the 78 from Mexico on our way.

Forty-nine cars from Alaska and 20 from Newfoundland helped to make up the total of over 600 foreign cars, exclusive of those of United States registration, which entered Canada on tourist permits in 1936.

FURTHER INFORMATION REGARDING COLLECTIONS AT VARIOUS PORTS

The *Editor* has received further details regarding Customs and Excise collections at various ports during the past fiscal year. The information is given hereunder.

AT VICTORIA, B.C.

The port of Victoria, B.C., handled more business in nearly all departments during the past fiscal year than in 1935-36. According to figures furnished by G. A. Yardley, Collector, Customs-Excise revenue totalled $1,754.266 for 1936-37, an increase of $285,197 over 1935-36. Receipts for the respective years in detail were: import duty $1,123,821 ($971,164), Excise tax $350,791 ($264,158), Excise duty $274.477 ($229,205), sundry collections $5,178 ($4.542).

Import entries numbered 14,689 (14,012), Excise tax entries 2,178 (2,179), Excise duty entries 911 (1,031).

Though widely known as an all-year tourist resort, Victoria is not perhaps so generally recognized in the Dominion as a great shipping centre, ranking second in recent years among the ports of Canada with respect to foreign shipping. At Victoria is located the second largest drydock on the North American continent, and from this port there operates the largest salvage company on the Pacific coast. Foreign vessels reported inward during the past fiscal year numbered 2,502, compared with 2,417 in the previous year; foreign vessels outward numbered 2,641 compared with 2,401. Vessels inward coastwise totalled 2,646 as against 2,493, outward coastwise 2,655 as against 2,513. Further statistics covering the respective years were:

Aeroplanes inward foreign 148 (162), aeroplanes outward foreign 148 (162); bonded baggage forwarded 19,218 pieces (14,894 pieces); manifests received 4,555 (4.038), manifests forwarded 2,632 (1,100).

Revenue received at the Customs express branch, Victoria, amounted to $24,686 ($26,097) during the respective years under review, while entries numbered 685 (559). At the postal branch $72,910 ($56,999) was collected. Entries numbered 1,881 (1,902); packages received 25.079 (25,074); manifests forwarded 1,170 (1,040).

RECEIPTS AT QUEBEC

According to figures furnished by J. S. deBilly, Collector, Customs-Excise revenue collected at the port of Quebec totalled $4,971,241 during the past fiscal year, of which amount $3,694,955 was derived from Excise tax domestic, and Excise duty. Revenue increased by $773,368 over collections for the year 1935-36, of which amount $642.166 was derived from the above-mentioned tax and duty. Receipts in detail for 1936-37 were as follows:—import duty $863,861, increase $54,774; sales tax on imports $233,202, increase $50,748; Excise tax on imports $173,684, increase $24,538; Excise tax domestic $1,696,249. increase $387,337; Excise duty $1,998,707, increase $254,829; sundry collections $5,540, increase $1,142.

Other revenue collected at Quebec, amounting to $44.956, included tonnage dues totalling $19.192, increase $1,218; steamship inspection fees $4,535, decrease $570; sick mariners' dues $10,021, increase $243; fumigation fees $196, increase $156; marine fees $12, increase $7.

Import duty entries for the past fiscal year numbered 23,757, an increase of 3,145; Excise tax entries 7,999, an increase of 377; Excise duty entries 2,599, a decrease of 216.

Busy Shipping Season

During the year 421 vessels, registered tonnage 2,050.904, arrived foreign at the port of Quebec, while 474 vessels, registered tonnage 1,930,755 departed foreign. This compares with 411 vessels, registered tonnage 1,965 986, arriving during 1935-36, and 449 vessels, registered tonnage 1,822,943, departing. Vessels arrived coastwise during the respective years numbered 2,471 (2,495), registered tonnage 2,137,549 (2,136,576); vessels departed coastwise 2,432 (2,462), registered tonnage 2,255,559 (2,263,736). Coasting licences issued numbered 121 (111), export entries 5,196 (5.712), in-transitu entries for export 291 (329).

Aircraft arrived foreign during 1936-37 numbered 12 compared with 11 during the previous fiscal year, while aircraft departed numbered 11 compared with 13. Aircraft arrived coastwise totalled 5 as against 11 in the previous year; aircraft departed coastwise 6 as against 10.

This illustration shows the new Public Building at Fort Erie, Ontario, which is expected to be ready for occupancy in August. The building accommodates the Customs and Excise and the Post Office Department. The lower half of the first floor will be occupied by the Post Office, and the other half of the first floor and all of the second floor by the Customs and Excise. This photograph was furnished the Review by Mr. F. T. Pattison, Collector of Customs and Excise at the port of Fort Erie.

Customs express branch collections at Quebec amounted to $65,076 during 1936-37, an increase of $14,488 compared with 1935-36. Entries numbered 1,803, an increase of 418, while packages totalled 9,837, an increase of 1,427. At the postal branch $38,373 was collected, increase $1,179. Packages numbered 52,637, increase 6,442; entries 2,592, increase 229; manifests received 111, increase 2; manifests forwarded 289, increase 60.

Busy at Walkerville

W. B. Ritchie, Sub-Collector at the outport of Walkerville, Ontario, states that the past fiscal year was very busy. Customs-Excise collections totalled $9,494,443, a net increase of $955,483 over the previous fiscal year, and Customs import entries numbered 84,615, the largest in the history of the port, and an increase of 11,836 over 1935-36.

The largest increase in revenue occurred in Excise tax collections which totalled $2,513,157, a gain of $538,452. Excise duty receipts amounted to $619,417, increase $69,099; Customs collections $6,355,953, increase $346,063; sundry collections $5,917, increase $1,870.

Excise duty entries numbered 4,220, an increase of 90, and Excise tax entries 1,537, a decrease of 307.

The Customs express branch at Walkerville collected $5.213 during 1936-37. This compares with $4,472 collected during the previous fiscal year. Packages received numbered 4,717 compared with 3,831. Collections at the postal branch for the respective years totalled $3,437 and $3,274, while packages received numbered 4,044 and 3,726.

Gain at Calgary

Substantial gains in Customs-Excise business transacted at the port of Calgary, Alberta, are shown in the following figures covering receipts for the past two fiscal years, with 1935-36 totals in brackets: revenue collected $2,122,440 ($1,689,098), made up of import duty and taxes $1,120,197 ($883,975), Excise duties $348,627 ($326,897), Excise taxes $653,616 ($478,227).

Total collections at the Customs express branch were $63,053, an increase of $6.051, while packages delivered numbered 14,452, an increase of 2,129. Revenue collected at the postal branch amounted to $53,645, a gain of $3,020. Packages delivered totalled 79,949, an increase of 20,015.

Regina Collections Up

A twenty-five per cent increase in Customs-Excise collections at the port of Regina, Saskatchewan, for the past fiscal year, is reported by J. H. Spooner, Collector. Total receipts were $1,742,804 as against $1,390,521 collected during 1935-36, an increase of $352,283. Receipts in detail for the respective fiscal years were: Customs duty $664,249 ($579,079), Excise duty $344,589 ($318,284), Excise tax $731,943 ($491,597), sundry collections $2,024 ($1,560).

Revenue collected at the Customs express branch amounted to $32,989, a drop of $1,822. At the postal branch collections totalled $25,544. an increase of $444.

More Excise Duty and Taxes

A comparative statement of Customs-Excise revenue collected at the port of Edmonton, Alberta, during the past two fiscal years, furnished the Review by A. H. Elliott, Collector, shows receipts totalling $2,037,682 for 1936-37 and $1,698,708 for 1935-36, an increase of $338,974. Of this amount gains in Excise duty and tax receipts accounted for $210,160 and gains in import duty and tax receipts for $128,146. Collections in detail for the respective years were: Customs import duty $840,554 ($798,365), sales tax on imports $215,891 ($144,860), Excise tax on imports $80,442 ($65,514), domestic Excise tax $573,495 ($418,876), Excise duty $325,138 ($269,597), sundry collections $2,163 ($1,496).

Customs entries numbered 16,455, increase 1,226; Excise tax entries 3,811, increase 27; Excise duty entries 1,077, decrease 113; freight and express manifests received 7,878, increase 1,310.

A total of $41,958 was collected at the Customs postal branch during 1936-37, an increase of $6,210 compared with the previous fiscal year. Parcels received numbered 53,539, an increase of 11,840. Collections at the express branch amounted to $32,472, an increase of $2,315 while parcels received totalled 7,227, an increase of 1,378.

CANADA'S EXPORTS BY COUNTRIES

Canada's domestic exports to British Empire countries in April had a value of $26,710,766 compared with $20,018,170 a year ago, an increase of $6,692,596 or 33 per cent; to the United Kingdom $19,540.276 compared with $15.306,000, an increase of $4,334,276 or 27 per cent; to all other countries $38,805,895 compared with $37,405,660, an increase of $1,400,225 or 3½ per cent; to the United States $32.510.815 compared with $31,553,985, a gain of $956.830 or three per cent.

The following were the domestic exports to other leading Empire countries with the corresponding figures for April 1936 in brackets: Irish Free State, $681.056 ($163,662); Aden, $10.518 ($64); British East Africa, $66,408 ($55.682); British South Africa, $1,179,887 ($957,531); Southern Rhodesia, $57,237 ($34.526); Gambia, $4.633 ($624); Gold Coast, $16.069 ($11,934); Nigeria, $28,923 ($16,377); Sierra Leone, $26,661 ($17,599); Bermuda, $166.545 ($49,166); British India, $542.596 ($159.007); Ceylon, $12.101 ($3.627); Straits Settlements, $318,079 ($140.914); Other British East Indies, $3,541 ($702); British Guiana, $117,757 ($52,528); British Honduras, $43,151 ($8,624); British Sudan, $75 ($4,502); Barbados, $90,985 ($84,139); Jamaica, $360.218 ($153,523); Trinidad and Tobago, $302,006 ($114,102); Other British West Indies, $170.148 ($74,422); Gibraltar, $512 ($92); Hong Kong, $134.211 ($95,261); Malta, $31,383 ($17,834); Newfoundland, $403.916 ($425,513); Australia, $1.372,401 ($1,623,611); Fiji Islands, $38,656 ($16,766); New Zealand, $959,607 ($282.613); Palestine, $31.148 ($146,616).

The following were the domestic exports to other leading foreign countries: Abyssinia, nil ($201); Argentina, $195.723 ($87,223); Austria, $4,095 ($2,631); Belgium, $439,955 ($940,048); Belgian Congo, $6,822 ($3,427); Bolivia, $6,761 ($4.138); Brazil, $391.896 ($215,372); Bulgaria, $1,686 (nil); Chile, $24,083 ($32,975); China, $342,194 ($344,309); Colombia, $143.103 ($72,808); Costa Rica, $2,359 ($4,380); Cuba, $96,199 ($42,696); Czechoslovakia, $12,564 ($17,760); Denmark, $26,748 ($101.308); Ecuador, $1,451 ($4,949); Egypt, $33,168 (28,448); Finland, $40,680 ($32,676); France, $399,051 ($554.871); French Africa, $11,538 ($6,677); French East Indies, $6,370 ($39); French West Indies, $15,395 ($8,400); St. Pierre and Miquelon, $15,663 ($18,758); Germany, $465,308 ($366,182); Greece, $879 ($312); Guatemala, $14,068 ($9,508); Hayti, $16,363 ($10,369); Honduras, $23,861 ($9,055); Italy, $129,758 ($167,918); Japan, $1,252,625 ($1,171,626); Liberia, $3,198 ($432); Mexico, $242,871 ($165,936); Morocco, $20,665 ($3,410); Netherlands, $599,918 ($416,099); Dutch East Indies, $91,724 ($16,312); Dutch West Indies, $15,546 ($8,430); Norway, $293,120 ($107,358); Panama, $19,752 ($28,242); Persia, $30,831 ($570); Peru, $81,341 ($99,333); Poland, $2,762 ($3,019); Portugal, $47,912 ($3,540); Portuguese Africa, $135.450 ($99,026); San Domingo, $10,828 ($12,146); Spain, $3,550 ($62,691); Sweden, $223,275 ($150,416); Switzerland, $75,314 ($44,080); Syria, $10,175 ($6,466); Alaska, $16,497 ($5,482); Hawaii, $10,544 ($111,324); Philippine Islands, $79,091 ($104,926); Puerto Rico $23,427 ($12,416); Uruguay, $11,995 ($33,733); Venezuela, $92,836 ($69,157); Yugoslavia, $2,729 ($770).

EXPORTS TO THE UNITED STATES

Canada's domestic exports to the United States during April increased $957,000 over the corresponding month last year; during the first four months of the year a gain of $29,307,000 was recorded. The total for April this year amounted to $32,510,800 as against $31,553.900, while during the first four months the total was $141,133,800 as compared with $111,827,000. The export of domestic commodities affected by the Canada-United States Trade Agreement during April was valued at $18,210,900 in comparison with $14,992,100; the four month total aggregated $79,132,700 as compared with $62,180,000.

Newsprint paper led the list of domestic exports affected by the agreement during April, the total being $8.017,566 as against $5.844,784, followed by wood pulp at $2,424,380 against $1,756,451; whiskey, $1.181,514 ($1,489.052); softwood planks and boards, $998,138 ($891,103); cattle, $965,352 ($1.760,406); artificial crude abrasives. $409,461 ($261,274); asbestos, $409,054 ($222,479); shingles, $345,802 ($391,650); bran, shorts and middlings, $310.605 ($75,019); cyanamid, $289,470 ($217,100); asbestos sand and waste, $287,730 ($152,809); horses, $215,155 ($335,561); acetic acid, $198.276 ($139,047); nickel in matte or speiss, $194,878 ($98,674); pulpwood, $166,355 ($153,916); fresh lobsters, $144,192 ($133,947).

Other leading commodities were as follows, with April 1936 figures in brackets: screenings, $50,853 ($2.249); hay, $171,159 ($3,023); alfalfa, $77,745 ($3,476); grass seed, $15.324 ($10,391); potatoes, $127,044 ($72,157); turnips, $42,876 ($33,234); fresh and frozen halibut, $44.095 ($31,489); fresh and frozen whitefish, $65.577 ($82,726); beaver skins, $69.925 ($32,098); mink skins, $110,018 ($107,511); muskrat skins. $57,287 ($69,615); wolf skins, $14,480 ($48.257); cheese, $43.983 ($52,900); laths, $82,043 ($40.470); logs, $33,132 ($49.790); hardwood planks and boards, $127,652 ($64,278); telegraph and telephone poles, $49,431 ($24.091); nickel in oxide, $21.952 ($31,448).

BUTTER AND CHEESE PRODUCTION

Production of creamery butter and factory cheese during April showed increases of 3·8 per cent and 4·4 per cent, respectively, when compared with the same month last year. The output of creamery butter amounted to 14,906,936 pounds against 14,367,335, and of factory cheese 2,281,435 compared with 2,186,061. All provinces had greater production of creamery butter with the exceptions of Saskatchewan, Alberta and British Columbia, while Saskatchewan and Alberta had lowered outputs of factory cheese.

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections, in Canada, during the months of April, 1936, and April, 1937:—

April, 1937, spirits potable, $681,652; April, 1936, $533.313. April, 1937, spirits, non potable, $63,369; April, 1936, $77.706. April, 1937, validation fee, $72,449; April, 1936, $72,285. April, 1937, malt, $821,383; April, 1936, $737.371. April, 1937, beer, $44,456; April, 1936, $32.792. April, 1937, malt syrup, $15.295; April, 1936, $10.077. April, 1937, cigars, $30,287; April, 1936. $26,773. April, 1937, cigarettes, $2.202,355; April, 1936, $1,694.924. April, 1937, manufactured tobacco, $430,814; April, 1936, $403,031. April, 1937, licences, $14,613; April, 1936, $15.457. April, 1936, foreign leaf, $175,151. April, 1937, total, $4.376.677; April, 1936, $3,778,885.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of April, 1936, and April, 1937:—

April, 1937, tobacco, cut, 1,776.653 pounds; April, 1936. 1.624,841 pounds. April, 1937, tobacco, plug. 314.811 pounds; April, 1936, 304,280 pounds. April, 1937. snuff, 61,819 pounds; April, 1936, 66,820 pounds. April, 1937, cigarettes, number 550,549.178; April, 1936, 420.753,320. April, 1937, cigars, number 10,181.166; April 1936, 8,804,058. April, 1937, foreign raw leaf tobacco, 533,385 pounds; April, 1936, 431.967 pounds.

WHEAT AND FLOUR EXPORTS

The volume of Canada's export of wheat during April fell substantially from the same month last year, but the average export price per bushel was very much higher. The total export during the month was 3,617,803 bushels of the value of $5,011,276 in comparison with 6,572,364 bushels worth $5,089,477, the average export price being $1.38 and 77 cents, respectively. Wheat flour exports during the month were higher than a year ago, amounting to 285,724 barrels of the value of $1,688,655 compared with 281,162 at $1,137,405. Here too the average export price showed considerable betterment, amounting to $5.91 compared with $4.04.

DOMESTIC EXPORTS IN APRIL

Canada's domestic exports during the month of April last amounted to $65.517,000 compared with $57,424.000 exported during April, 1936, an increase of $8,093,000. Exports to the United States totalled $32,511,000, an increase of $957,000, and those to the United Kingdom $19,540,000, an increase of $4.234.000. The only group to show a decreased value was non-ferrous metal products, which fell $1,987.000 to $18,170,000. This drop was due to lower shipments of gold bullion than monetary, the amount being $6,762.000 as compared with $11,624,000. Agricultural and vegetable products as a group increased from $10,062.000 to $11,838.000, animals and animal products to $8,232,000 from $7.112.000, iron and its products from $2.885.000 to $4,884,000, non-metallic mineral products from $1.391,000 to $1,838,000, chemicals and allied products to $1,830.000 from $1,334,000 and fibres, textiles and textile products to $882.000 from $497,000.

The chief commodities exported during the month were as follows, with comparative figures for 1936 in brackets: newsprint paper, $9.769.000 ($7,158.000); wheat, $5.011,000 ($5,089.000); copper, $3.685.000 ($2,569,000); nickel, $3,289.000 ($3.001,000); meats, $2.826.000 ($1.843.000); wood pulp, $2.818,000 ($1.960.000); planks and boards, $2,544,000 ($2.165,000); automobiles, $2,234.000 ($1,253,000); wheatflour, $1.689.000 ($1,137,000); rubber, $1.526,000 ($1,048.000); lead, $1,403,000 ($717.000); fish, $1.283,000 ($903.000); whiskey, $1.212.000 ($1.525,000); cattle, except for stock, $1,012.000 ($1.893.000); asbestos, $936.000 ($445.000); furs, $926.000 ($754,000); machinery $747,000 ($229,000); farm implements, $701,000 ($519,000); aluminium $661.000 ($151.000); stone and products $543.000 ($441,000); fertilizers, $519.000 ($549.000); soda and compounds, $411.000 ($311,000).

The latest available estimate places Canada's forest resources at 273.656 million cubic feet of standing timber made up of 425,250 million feet board measure of sawn lumber and 1.746.639 thousand cords of pulpwood, ties, poles and other smaller materials.

CHIEF COUNTRIES IN CANADIAN TRADE

Canada's trade during the fiscal year ended March amounted to $1,746.103,415 compared with $1,425,191,139 in the previous fiscal year. Nearly 79 per cent of this trade was carried on with the United States and the United Kingdom. During the last fiscal year Canada's trade with the United States amounted to $840,508,000 against $691,607,000, while with the United Kingdom the amount was $538,528,000 compared with $440,309.000. The trade with Australia was also large, amounting to $36,456,127 against $31,294,539, with Belgium $30,160.201 against $16,195,204, with Japan $26,440,390 against $18,315,000 and with Germany $19,571,571 compared with $14.552,800.

The total trade with other leading countries was as follows, with 1935-36 figures in brackets: France $18,220,034 ($14,408,000); British South Africa, $17,048,000 ($18,287,000); New Zealand, $16.578,000 ($13,852,000); Netherlands, $15.215,000 ($13.744,000); Argentina, $15,452,000 ($7,750,000); Straits Settlements, $12.480,000 ($8,513,000); British India, $11.675,000 ($10,594,000); Newfoundland, $9,890,000 ($9,124,000); China, $9,195,000 ($8.275,000); Jamaica, $8,519,000 ($7,669,000); Norway, $7,620,000 ($5,443,000); British Guiana, $6,348,000 ($5,884,000); Peru, $6.054,000 ($5,199,000); Trinidad $5,841,000 ($5,924.000); Colombia, $5,348,000 $5.123,000); Sweden, $5,087.000 ($4,067,000); Barbados, $4,909,000 ($4,451,000); Ceylon, $4,099,000 ($3.141,000).

EXPORT OF MEATS

Canada's export of meat continued to make favourable progress when compared with corresponding periods of 1936; during April, the export was valued at $2,825,995 as compared with $1,843,245 in April, 1936. The United Kingdom was again the chief purchaser, with $2,403,371. Bacon and hams amounted to $2.232,591 as compared with $1,571,444, an increase of $661,047, the United Kingdom taking $2,148,763 and the United States $63,457.

⁂ NEWS AND COMMENT ⁂

New Westminster, B.C.: Traffic totals at this port for 1936 reached an all-time record, according to figures issued recently by the New Westminster Harbour Commissioners. Nearly all commodities exported showed substantial gains, particularly lumber, doors, apples, wheat, lead and zinc. Grain exports totalled 3,422,072 bushels, an increase of over one million bushels compared with 1935. About 60,000,000 more feet of lumber and timber products were shipped to the export market, and apple shipments increased by approximately 600,000 boxes. The principal importing countries were: Australia, British West Indies, Central America, China, East Africa, Eastern Canada, Europe, Hawaiian Islands, India, Japan, Martinique, North Africa, Philippine Islands, Puerto Rico, Society Islands, South Africa, South America, South Sea Islands, Straits Settlements, United States, United Kingdom.

Thirty-one steamship lines operated on regular schedules from this port last year. In numbers British vessels led the list, with United States ships in second place.

Rock Island, P.Q.: According to figures furnished the Review by E. J. Struthers, Collector, automobile tourist traffic through the port of Rock Island, Quebec, for the period January 1 to May 15, 1937, showed gains all along the line compared with the same period of last year. To cope with the increased traffic two officers were added to the regular staff on April 1, and another officer on May 1. United States automobiles entered under 60-day touring permits numbered 3,085, an increase of 309, while Canadian automobiles reported outward under touring permits numbered 2,276, an increase of 722. Other Canadian cars outward totalled 12,586, increase 2,864. United States cars entered for periods of 48 hours or less numbered 20,156, increase 2,735. The total number of automobiles handled, inward and outward, was 75,574, an increase of 12,560.

Ottawa: With collections totalling $4,385,688 in Customs-Excise revenue for the past fiscal year the port of Ottawa shows a net gain of $524,075 compared with 1935-36 receipts. Excise tax receipts amounted to $2,633,704, an increase of $433,884. Other collections were: import duty $940,096, decrease $11,590; sales tax on imports $221,987, increase $79,712; Excise tax on imports $141,007, increase $14,663; Excise duty $439,816, increase $7,192; sundry collections $9,080, increase $213.

Hamilton, Ont.: Customs-Excise revenue collected at the port of Hamilton, Ontario, during April, 1937, was the heaviest for any one month in the history of the port, totalling $1,586,902. This shows an increase over receipts for the previous month of $220,723, and over those of April, 1936, of $516,546. The second heaviest month was November, 1936, when collections totalled $1,372,284. The largest collections taken in any one day in the port's history were those of April 30, 1937, amounting to $525,068, while the second largest one-day collections were those of November 30, 1936, amounting to $436,711.

Toronto: Increases were recorded at the Customs postal branch, Toronto, during the month of April, 1937, compared with April last year. Collections amounted to $84,009, increase $15,399. Packages received numbered 33,300, increase 3,340, packages delivered 31,796, increase 4,481; entries 2,904, increase 392. Collections at the express branch totalled $241,945, increase $43,281; packages received 22,570, decrease 3,301; entries 3,978, increase 610.

Thirty-two aeroplanes reported through the Leaside Customs Air Harbour during April, 15 United States planes and 17 Canadian. Fifty-five passengers were carried. This compares with 36 planes handled in April last year, carrying a total of 41 passengers.

Business transacted in the Customs Postal branch of this port during April, 1937, was: Duty collected, $84,009; packages received 33,300; B16's, 2,239; packages delivered 31,796; number of B1 entries received 665.

Niagara Falls: United States and Canadian automobiles handled at the port of Niagara Falls during the first four months of 1937 numbered 434,953, an increase of 86,846 compared with the same months of last year, while the number of passengers carried totalled 1,694,570, an increase of 186,754.

The gain in United States cars alone was 50,416 and in Canadian cars 36,430. Traffic totals in detail were as follows: United States cars inward 135,077, increase 23,289; outward 140,693, increase 27,127. Canadian cars inward 78,542, increase 14,932; outward 80,641, increase 21,498. Other vehicles inward 8,614, increase 328; outward 8,624, increase 255. Passengers inward 847,177, increase 92,296; outward 847,393, increase 94,458.

Halifax: According to the monthly shipping report of the National Harbours Board, Halifax, vessels arriving and departing at this port during the month of April, 1937, numbered 589, an increase of 75 compared with April last year. Total net registered tonnage was 678,593, increase 62,396; net registered tonnage inward 327,759, increase 23,697, outward 350,834, increase 38,699. Vessels engaged in the transoceanic service arriving and departing numbered 136, decrease 10; vessels engaged in the coastwise trade inward and outward 453, increase 85; total cargo tonnage handled 192,792, increase 20,829; cargo tonnage handled inward 89,124, increase 16,963, outward 103,668, increase 3,866; passengers landed and embarked 1,647, increase 368.

During the four months period, January 1 to April 30, 1937, shipping totals were as follows:— Vessels arriving and departing 2,077, increase 249; cargo tonnage inward 379,006, decrease 19,369, outward 439,795, increase 43,911; passengers landed and embarked 7,377, increase 576.

Montreal: The Customs postal branch, Montreal, collected $85,857 during the month of April, 1937, an increase of $18,564 over the same month last year, and of $2,856 over March this year. Parcels received numbered 27,983, an increase of 1,594 compared with April, 1936; parcels cleared 27,529, increase 1,590; entries 2,189, increase 205. Collections at the express branch amounted to $206,588, a gain of $30,213, while packages received totalled 21,211, an increase of 8,765, and entries numbered 2,717, a drop of 66.

At the St. Hubert Customs Air Harbour, during the month of April, 1937, aeroplanes inward numbered 34, increase 4; outward 32, increase 4. Passengers inward 66, increase 16, outward 94, decrease 8. Pieces of baggage examined inward nil (nil); outward 122, decrease 6. Bags of mail inward 360, weight 6,496 pounds, increase 17 bags, decrease 503 pounds; outward 195, weight 2,656 pounds, decrease 6 bags, 1,123 pounds. Express parcels inward 24, increase 15; outward 12, increase 11. Value of importations $45,607, increase $34,467. Flights cancelled owing to weather conditions inward 4; outward 4.

JUST AMONG OURSELVES

MAY-JUNE

ADDITIONS

New Brunswick

Woodstock (Clair): J. L. Nadeau, Customs Excise Examiner (L.S.)

Quebec

Montreal: J. E. J. P. Blain, Office Boy; Jack Chernin, Office Boy; C. H. Taylor, Office Boy.

Quebec (Levis): L. P. Gagnon, Customs Excise Examiner.

Saint Johns (Cantic): A. J. Desjardins, Customs Excise Examiner; J. A. Young, Customs Excise Examiner.

Saint Johns (East Pinnacle): J. A. S. Demers, Customs Excise Examiner (L.S.).

Saint Johns (Lacolle): Gerald Beaudin, Customs Excise Examiner.

Ontario

Kitchener: F. Cottingham, Customs Excise Clerk.

Niagara Falls: J. E. W. Lyon, Customs Excise Examiner; G. T. Martin, Customs Excise Examiner; G. W. Monroe, Customs Excise Examiner; L. E. Race, Customs Excise Examiner; H. B. Shavalier, Customs Excise Examiner; G. E. Slater, Customs Excise Examiner; N. Smith, Customs Excise Examiner; H. B. South, Customs Excise Examiner; F. B. Wincott, Customs Excise Examiner.

Sarnia: M. R. Clarke, Customs Excise Examiner.

Windsor: G. A. Biddle, Clerk, Grade 1; F. B. Dupont, Customs Excise Examiner; F. P. Navin, Customs Excise Examiner; T. J. Robertson, Customs Excise Examiner.

Manitoba

Emerson: W. Forrest, Customs Excise Examiner.

Winnipeg: R. I. Ritchie, Clerk, Grade 1.

British Columbia

Vancouver: E. M. Armitage, Stenographer, Grade 1.

Administrative

N. T. W. Bennett, Clerk, Grade 1.

Audit

Montreal: Celestine Frenette, Stenographer, Grade 1 (Bilingual).

Investigation—Drawbacks

Vancouver: P. G. Stagg, Customs Excise Clerk.

DEDUCTIONS

Nova Scotia

Barrington Passage: W. W. Gray, Collector of Customs and Excise (L.S.) and Registrar of Shipping (Retired).

Quebec

Granby: M. G. W. Boivin, Customs Excise Clerk (Reported to Income Tax).

Montreal: J. L. D. David, Office Boy (Rejected—unsatisfactory service); J. J. A. Harvey, Assistant Customs Appraiser (Retired); J. A. Michon, Principal Clerk (Resigned); S. Reznick, Office Boy (Rejected—unsatisfactory service).

Ontario

Niagara Falls: J. F. Miller, Senior Customs Excise Examiner (Retired).

Sault Ste. Marie: T. B. Harris, Customs Excise Examiner (Retired).

Toronto: E. J. Ottley, Customs Excise Examiner (Resigned).

British Columbia

Vancouver: T. A. Goodson, Customs Guard (Rejected); S. G. McSpadden, Cashier and Computing Clerk (Retired); G. C. Walker, Customs Excise Clerk (Deceased).

Administrative

E. E. Barnes, Stenographer, Grade 2 (Resigned); F. M. Burt, Junior Chemist (Retired); F. J. Farrell, Clerk, Grade 1 (Rejected—unsatisfactory service); F. E. Harterre, Stenographer, Grade 2 (Resigned); M. K. Holyday, Stenographer, Grade 1 (Resigned).

Inspection

Port Hood, N.S.: A. B. McIsaac, Assistant Inspector of Customs and Excise (Deceased).

Montreal: M. M. A. Lamarche, Stenographer, Grade 1 (Bilingual) (Resigned).

PROMOTIONS

New Brunswick

Woodstock (Aroostook Junction): R. S. Curry from Customs Excise Enforcement Officer, Andover, to Customs Excise Examiner, Grade 1, Aroostoock Junction.

Quebec

Montreal: Damien LeBlanc, from Customs Excise Examiner to Special Exciseman, Grade 1.

St. Johns: Georges Masse, from Customs Excise Examiner to Cashier and Computing Clerk.

Ontario

Cornwall: G. D. Gillie, from Customs Excise Examiner to Assistant Customs Appraiser.

Niagara Falls: F. G. Wood, from Customs Excise Examiner to Assistant Customs Appraiser.

Toronto: F. A. Bradley, from Watchman to Customs Truckman; H. W. McGowan, from Customs Truckman to Customs Excise Clerk; B. L. Smith, from Customs Truckman to Customs Excise Clerk.

Manitoba

Winnipeg: Ernest Thurgood, from Customs Truckman to Customs Excise Examiner.

Alberta

Edmonton: P. D. Fowler, from Express and Computing Clerk to Computing Clerk; R. B Stevenson, from Customs Express and Postal Cashier to Computing Clerk.

PROMOTION AND TRANSFER

Inspection

J. A. Lavallee, from Customs Excise Examiner, Sutton, to Assistant Inspector of Customs and Excise, Inspection (Sherbrooke).

TRANSFERS

Conrad Aubin, from Assistant Inspector of Customs and Excise, Inspection, Sherbrooke, to Customs Excise Clerk, Granby, P.Q.

D. S. Hough, from Customs Excise Examiner, Fort Erie, Ont., to Customs Excise Clerk, St. Catharines (Thorold).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF MAY 1936 AND 1937

—	1936	1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	8,117,911 24	9,378,630 39		
Less Refunds and Drawbacks	729,601 87	665,704 34		
Net	7,388,309 37	8,712,926 05	1,324,616 68	....
Excise Taxes	10,596,510 92	15,775,023 80		
Less Refunds and Drawbacks	253,829 85	265,166 95		
Net	10,342,681 07	15,509,856 85	5,167,175 78	....
Excise Duties	4,100,787 49	4,478,297 66		
Less Refunds and Drawbacks	113,236 93	133,143 37		
Net	3,987,550 56	4,345,154 29	357,603 73	....
Sundry Collections	62,126 42	53,833 77		
Less Refunds	72 60	Nil		
Net	62,053 82	53,833 77	....	8,220 05
Net Totals	21,780,594 82	28,621,770 96	6,849,396 19	8,220 05
Net Increase	....	....	6,841,176 14	....

TOTALS FOR TWO MONTHS

	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	14,280,224 72	16,981,026 44		
Less Refunds and Drawbacks	1,505,770 96	1,421,073 33		
Net	12,774,453 76	15,559,953 11	2,785,499 35	....
Excise Taxes	14,870,940 25	22,350,334 64		
Less Refunds and Drawbacks	544,062 18	561,661 99		
Net	14,326,878 07	21,788,672 65	7,461,794 58	....
Excise Duties	7,348,212 45	8,474,180 68		
Less Refunds and Drawbacks	137,177 76	158,148 21		
Net	7,211,034 69	8,316,032 47	1,104,997 78	....
Sundry Collections	116,748 12	115,616 57		
Less Refunds	207 39	37 20		
Net	116,540 73	115,579 37	....	961 36
Net Totals	34,428,907 25	45,780,238 60	11,352,291 71	961 36
Net Increase	....	....	11,351,330 35	....

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF MAY 1936 AND MAY 1937

—	May 1936	May 1937	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	50,322,454 27	65,431,042 96	....	15,108,588 69

TOTAL FOR TWO MONTHS

—	1936-37	1937-38	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	59,687,726 59	76,568,973 59	....	16,881,247 00

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN EXPORT TRADE DURING THE MONTH OF MAY, AND THE TWO MONTHS ENDED MAY, 1936 AND 1937

—	May, 1936		May, 1937	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	83,819,751	....	99,497,353
Total Exports (Foreign Produce)	....	695,715	....	2,198,129
Principal Items of Exports—				
Wheat ... Bush.	27,316,983	21,674,113	8,026,507	10,529,311
Wheat flour ... Brls.	448,653	1,791,174	348,866	2,130,325
Fish ... Cwt.	139,453	1,148,657	210,801	1,929,022
Furs ... $	....	1,122,942	....	1,235,320
Meats ... Cwt.	193,266	2,947,042	266,896	4,154,046
Cheese ... Cwt.	36,087	437,424	24,466	358,536
Planks and boards ... M ft.	136,894	2,780,199	152,758	3,758,975
Wood pulp ... Cwt.	1,330,177	2,631,242	1,589,614	3,682,140
Newsprint ... Cwt.	5,165,763	8,907,498	5,894,519	10,733,319
Automobiles and parts ... $	....	1,956,511	....	2,055,448
Copper, partially manufactured ... Cwt.	428,870	3,577,721	355,147	4,986,874
Nickel, unmanufactured ... $	....	3,191,906	....	5,354,425

—	Two months ended May, 1936		Two months ended May, 1937	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	141,243,581	....	165,014,014
Total Exports (Foreign Produce)	....	1,236,061	....	3,588,726
Principal Items of Exports—				
Wheat ... Bush.	33,889,347	26,763,590	11,644,310	15,540,587
Wheat flour ... Brls.	729,815	2,928,577	634,590	3,818,980
Fish ... Cwt.	248,246	2,070,442	377,642	3,241,849
Furs ... $	....	1,877,341	....	2,160,905
Meats ... Cwt.	309,009	4,790,287	446,182	6,980,041
Cheese ... Cwt.	41,144	508,692	31,162	466,676
Planks and boards ... M ft.	244,843	4,945,356	253,837	6,303,011
Wood pulp ... Cwt.	2,214,556	4,590,609	2,800,971	6,499,941
Newsprint ... Cwt.	9,023,639	15,560,591	10,950,328	19,950,536
Automobiles and parts ... $	....	3,471,410	....	4,410,517
Copper, partially manufactured ... Cwt.	725,829	6,111,822	594,392	8,627,540
Nickel, unmanufactured ... $	....	6,192,969	....	8,643,655

Gold held under earmark at the Bank of Canada:

	Fine Oz.
Net increase, month of May, 1937	nil
Net increase, two months ended May, 1937	nil

The
National Revenue Review

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In this Issue

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NEWS AND COMMENT

July, 1937

Vol. X

No. 10

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
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Private Secretary, GORDON H. CODE.

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Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
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Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, P. L. YOUNG.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. X OTTAWA, JULY, 1937 No. 10

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

The Late Robert Telford

BY the death of Robert Telford, the headquarters staff of the Department loses an outstanding officer. He was in truth one of the old guard and his capacity for making friends and, what is more difficult, retaining such friendships remained with him to the end of a long and honourable career. When the late John Bain, who was private secretary to the late Honourable William Paterson, became Assistant Commissioner of Customs in 1907 Mr. Telford succeeded him and he was with the Minister until the defeat of the government in 1911. He was then returned to his old branch, Statistics, and on the retirement of the late chief, Mr. Heintz, he stepped into the position of Chief of the Statistical Branch, Customs Division, which he held at the time of his sudden death on July 1. " Bob " Telford was a man of singular probity, a delightful companion, and he carried the high principles of his private life into the daily discharge of his official duties. Loyal and conscientious to a high degree, he was a faithful servant of the Crown and his capacity for lasting friendships will cause his memory to remain fragrant in the Connaught Building. He was always under the tongue of good report and the *Great Architect* may find his talents were well employed. We can all say " Good night, old friend, see you in the morning."

The Right Hand of Fellowship

TO encourage tourist travel in Canada by residents of other countries has long been the aim of this Department. Visitors who enter by automobile or other conveyance are made to feel they are welcome by the little acts of personal consideration and courtesy extended them by Customs officers. To speed a tourist on his holiday way with a minimum of delay, and with tactful assistance in the observance of the necessary regulations, should be the goal of all officers at border points. Protection of the revenue is of course necessary, but that can be done quietly and tactfully. Officers at the large and small border ports and outports can do much to make the visitors feel that they are really welcome, and are entering a friendly and neighbourly land. A smile, and the right hand of fellowship go a long way. In this number will be found an illustrated article dealing with early season tourist travel. It promises to be a banner year.

The Snakes did not like the Bees

UNUSUAL incidents occur frequently at some of the large ports, especially at the border. A. H. Dalziel, Collector at Windsor, Ontario, sent the *Editor* the following interesting items:—

About a week ago we had an unusual incident happen in our express department. A consignment of snakes, containing cobras, rattlers and king snakes from Mexico and Texas, was shipped to a circus which was scheduled to be shown in Windsor. The snakes did not arrive in time, and they remained in our express office about three weeks before they were released. In the meantime we received a shipment of bees, five crates, and these bees evidently aggravated the snakes, and one morning when the officer in the express department opened the warehouse doors he was greeted by a king snake about six feet long, also two cobras about four feet long, which had escaped from their boxes. This caused considerable excitement and commotion amongst the officers, also the public, as one finally got in the lobby where the elevators are. It was necessary to call a man who can handle these reptiles, to take care of them and return them to their boxes.

At different times there have been shipments of monkeys, ponies and homing pigeons which arrive by express. The pigeons after being cleared are released at the border to fly to different parts of the country.

Many tourists entering Canada from places such as Mexico, Hawaii and distant countries are under the impression when they enter Canada at Windsor that they can go to Montreal and Quebec and return the same day.

To and Fro over the Border

INTERNATIONAL bridge, ferry and tunnel companies operating between Canada and the United States, all across the Ontario boundary, reported 6,450,357 motor vehicles, 259 horse-drawn vehicles, 1,589 pedal cycles and 19,251,915 pedestrians and passengers of vehicles other than drivers, or a total of 25,704,120 persons crossing the border in both directions during 1936 as against a total of 24,028,184 in 1935.

Some Additional Border Incidents

(The *Editor* is indebted to F. T. Pattison, Collector at Fort Erie, for some additional entertaining incidents which have been noted at the Peace Bridge, ferry, and on the trains crossing the border at that busy port of entry.)

A UNITED STATES tourist making out his permit was questioned by the officer as to whether his trip was for pleasure and he replied, "No, I am coming in to see my wife's folks."

Recently a party of four returning from the United States in a Canadian car, when questioned by the officer, advised that they had not made any purchases in the United States and were not importing anything. After the passengers stepped out of the car, the officer did not like the appearance of the upholstery on the back seat and on examination found a considerable quantity of goods concealed. After an inventory, it cost the gentleman in charge of the car $383. He was profuse in his apologies for trying to smuggle, but stated he was pleased that he was caught as now he would be an honest man and if the officer hadn't discovered the goods, no doubt he would be trying it again.

A gentleman entered the Customs office and asked for the officer who was clearing a certain train. He stated that a lady had gone over to Buffalo and she was purchasing certain articles which she intended to smuggle into Canada and he listed the articles. He also described the lady as to the clothes she was wearing, her appearance and especially her hat. The officer, when he got on the train, was able to pick her out without any difficulty, and on questioning her she admitted that she had these articles, on which the officer accepted the duty. After the train was examined and the officer was getting off, the gentleman who laid the information came up and said "looks like you got her." At the same time a party getting on the train spoke to this gentleman. The officer, being inquisitive, went back on the train and found out the informant's name and that it was his wife he had informed on. Apparently the wife was being taught a lesson about the necessity of declaring all goods brought into Canada.

Departmental Rulings

"Galland-Henning" Hydraulic Scrap Metal Baler, per illustration, manufactured by the Galland-Henning Mfg. Co., Milwaukee, Wis., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Hydraulic Sole Attaching Presses, described as "Awatrom-Excella" and "Awatrom-Electra" in pamphlets published by H. Walther & Co., Frankfort, Germany, designed for attaching soles to shoes, and which may be operated either electrically or by compressed air, at the present time are held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motors—Item 445g.

"Bauer" Peanut Butter Mills, manufactured by the Bauer Bros. Co., Springfield, Ohio, equipped with built-in motors for the grinding of peanuts for the manufacture of peanut butter, at the present time are held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Model D-8-W Monroe Keyboard Check Writer, per illustration, from the Monroe Calculating Machine Co., Orange, N.J., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

"Knapp" Hydraulic Roadbuilder, which is a combined Bulldozer, Trailbuilder and Backfiller, as illustrated in leaflet of the American Tractor Equipment Corporation, Oakland, Cal., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Hand-operated Slicing Machine, as used by grocers, restaurants, tea rooms, butchers, etc., which will accommodate a piece of food 4½ inches high, 8½ inches wide and of any length, as illustrated and described in leaflet of the General Slicing Machine Co. of New York, Inc., Brooklyn, N.Y., at the present time is held to be of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427, under the Canada-United States Trade Agreement.

Basic Furnace Slag, Ground, for use as a fertilizer, ruled to be entitled to entry under tariff item 662 in effect on and after May 27, 1937. (This cancels the Board of Customs decision in Appraisers' Bulletin 673).

With respect to automobiles brought into Canada by settlers, the Excise Division has ruled as follows, to be in effect on and after the 1st July, 1937:

(1) When owned by a settler for at least six months before his arrival in Canada and valued at not more than one thousand dollars:

Exempt from excise, sales and special excise taxes.

(2) When owned by a settler for at least six months before his arrival in Canada and valued at more than one thousand dollars:

Excise, sales and special excise taxes are to be collected on the value in excess of $1,000.

(3) When not owned by the settler for at least six months before his arrival in Canada, but not prohibited importation; vide Tariff Item 1215, subsection (*c*) of Schedule " C " of The Customs Tariff:

If dutiable, such cars would be subject to sales and special excise taxes. If they were valued at more than $650, the excise tax would also apply.

(4) When entered by a settler on payment of duty, and sold or otherwise disposed of within twelve months after importation:

If the car was dutiable on importation, sales and special excise taxes would apply. Excise tax would also apply if the appraised value was over $650.

(5) When entered by a settler free of duty, and sold or otherwise disposed of within twelve months after importation:

Whatever action would be taken in this case for duty purposes would similarly apply for sales and special excise tax purposes and the excise tax would be applicable if the appraised value was more than $650.

The Excise Division considers that the term " Settlers' Effects " must be given the same meaning for tax purposes as for Customs duty purposes.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of May, 1936, and May, 1937:—

May, 1937, spirits potable, $667,440; May, 1936, $527,819. May, 1937, spirits, non potable, $59,159; May, 1936, $51,161. May, 1937, validation fee, $81,129; May, 1936, $94.076. May, 1937, malt, $905,349; May, 1936, $832,047. May, 1937, beer, $50,870; May, 1936, $39,753. May, 1937, malt syrup, $12,539; May, 1936, $24,528. May, 1937, cigars, $30,761; May, 1936, $30,472. May, 1937, cigarettes, $2,302.191; May, 1936, $1.908,667. May, 1937, manufactured tobacco, $410,959; May 1936, $414,739. May, 1937, licences, $460; May, 1936, $544. May, 1937, foreign leaf tobacco, nil; May, 1936, $169. May, 1937, total, $4,520,859; May, 1936, $3,923,979.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of May, 1936, and May, 1937:—

May, 1937, tobacco, cut, 1,691,108 pounds; May, 1936, 1,767,177 pounds. May, 1937, tobacco, plug, 296,655 pounds; May, 1936, 313,533 pounds. May, 1937, snuff, 66.781 pounds; May, 1936, 67,002 pounds. May, 1937, cigarettes, number 575,520,284; May, 1936, 500,089.191. May, 1937, cigars, number 10,212,390; May, 1936, 10,316,404. May, 1937, foreign raw leaf tobacco, 518,688 pounds; May, 1936, 530,801 pounds.

International Air Traffic

DUE in part to the inauguration of the Montreal-Newark, N.J., air service, May 15, 1937, traffic through the Customs Air Harbour, St. Hubert, during the month of May, 1937, exceeded that of May, 1936, by a good margin. Aeroplanes inward and outward in May last numbered 106, carrying a total of 380 passengers. This was an increase of 30 in the number of planes and of 161 in the number of passengers. Pieces of baggage examined totalled inward 205, increase 103, outward 275, increase 107; bags of mail inward 413, increase 25, weight 6,556 pounds, increase 207 pounds, outward 240, increase 4, weight 3,404 pounds, decrease 1,235 pounds; express parcels inward 44, increase 28, outward 8, increase 7; value of importations $12,054, increase $8,906. Flights cancelled owing to weather conditions numbered inward 4, outward 5. This compares with inward 1, outward 1, cancelled in May last year.

Canada's Leading Markets in May

CANADA'S twelve leading markets in May were as follows: United States, $43,955,775, United Kingdom $34,628,540, Netherlands, $2,488,906, Japan $2,331,090, Australia $2,328,121, Belgium $1,973,999, New Zealand $1,255.680, British West Indies $1,235,304, British South Africa $1,097,109, Germany, $979,241, Newfoundland $869,273, France $561,914.

Canal Traffic

FREIGHT passed through the Canadian and United States locks at Sault Ste. Marie during May increased from 8,710,053 tons in 1936 to 14,109,494 in 1937, iron ore increasing from 4,955,413 tons to 10,417,307 and soft coal from 2,000,660 tons to 2,528,091. Freight traffic on the Welland increased from 1,618,135 tons in May last year to 1,622,842 tons, while traffic on the St. Lawrence canals fell to 1,244,208 tons from 1,300,182 tons.

"Made in Canada" Rulings

FROM information before the Department, the following are now of a class or kind made in Canada:—

Super Sensitive Panchromatic Aero Film.
Sparklers (Fireworks).

Note: This ruling transferring these goods from the category of "a class or kind not made in Canada" to that of "a class or kind made or produced in Canada" is issued in accordance with the Government's undertaking to give "adequate notice" to parties concerned, and is to be effective three weeks from the date hereof, June 14, 1937.

Export of Apples

CANADA'S export of apples fell off considerably during the fiscal year ended March as compared with the previous year, the amount being 1,506,227 barrels worth $5,453,273 compared with 2.288.010 at $8.821.753. The United Kingdom is the chief market for Canadian apples; during 1936 the United Kingdom had an unusually large crop of high quality apples, probably accounting for the drop in Canada's export to that country from 2,202,053 barrels to 1.280,402. An interesting development during the year was that Germany took 92,745 barrels of the value of $278,261, the largest quantity in the past twenty years.

Trade Agreement with Brazil

Collectors have been advised as follows:—

I. By Order in Council (P.C. 1411), passed on the 11th June, 1937, it is provided that Brazil shall enjoy as favourable treatment in Tariff matters by Canada as is granted any other foreign country, effective on and after the 21st June, 1937.

II. (*a*) Accordingly, the natural and manufactured products of Brazil are entitled to:—

1. The benefit of the Intermediate Tariff,
2. The special rates and discounts from the Intermediate Tariff provided in Schedule "C" of the Canada-France Trade Agreement, 1933, and protocols thereto,
3. The special rates in Schedule I to the United States Trade Agreement,
4. The special rates in Schedule "B" to the Canada-Poland Convention of Commerce.

(*b*) These concessions apply to all goods imported or taken out of warehouse for consumption on and after the 21st June, 1937, and also to goods previously imported for which no entry for consumption was made before that date.

(*c*) To enjoy the foregoing concessions, under the terms of the Order in Council the natural or manufactured products of Brazil must be conveyed without transhipment from a port of Brazil, or from a port of a country enjoying the benefits of the British Preferential or Intermediate Tariff, into a sea, lake or river port of Canada.

Note: Brazil being granted most favoured nation treatment in Tariff matters by Canada is entitled to the concessions granted under the Canada-United States Trade Agreement, which includes conveyance into a Customs port of Canada.

III. Memo. 482 is hereby superseded.

Export of Newsprint

THE export of Canadian newsprint paper was maintained at the high levels in evidence during recent months, amounting to 5,894,519 cwt., valued at $10,733,319 in May, as compared with 5 055,809 cwt. at $9,217,217 in the previous month and 5,165,763 cwt. at $8,907,498 a year ago. The United States continued to be by far the largest purchaser with 5,043,390 cwt., the United Kingdom holding second place with 343,202; Australia was third with 127,982. There were 34 additional markets, the chief of which were as follows: Mexico, 54,434 cwt.; Argentina, 46,189; British South Africa, 45,680; Japan, 43,908; Cuba 36,634; Irish Free State, 24,506; New Zealand, 22,481; Chile, 11,067. Total paper and manufactures exported during the month were valued at $11,618,241 compared with $9,768,805 the month before and $9,525,633 a year ago.

The Men on the Borderland

(*Editor's Note.*—It has not been the practice to include verse in the contents of the Review, but the following, submitted by an officer at Niagara Falls, is printed because it deals in an entertaining way with some of the problems on the border.)

THE men who stand on the Borderland to protect the revenue
Enforce the Act with firmness and tact, which isn't so simple to do;
It is only right to be polite, to be tactful and also firm;
To gather the due of the revenue, and be neither a bear nor a worm.
The Crown on the cap is a sacred trust, an emblem, a battle gage:
But remember, the chap with whom you scrap, is the fellow who pays your wage.
As we stand at the gate we meet the great, the wealthy and worldly wise,
The new crowned champ and the well known scamp all pass beneath our eyes.
The alluring Queen of the Silver Screen dazzles us with her smile,
And the debutantes in their tennis pants, make life, after all, worth while.
Butcher, baker, candlestick-maker, tinker, tailor and tar,
Speaker, singer or swiss bell-ringer—no matter who they are
We are the men who greet them when they knock on the outer door.
We are the pests who annoy the guests e'er they step on the country's floor.
In our daily toil we must pour the oil to smooth the stranger's ways.
There is oft a recoil and the smoothing oil will burst into a blaze.
That is the test when the heart in your breast leaps with a fighting thrill—
Can you stop the urge of the blood's swift surge and bid the tongue be still?
It is hard to do, but you see it through, and add a star to your crown;
Heaven gives more merit for ruling the spirit, than the taking of a town.
It's a pleasure to greet the people you meet, taking them as a whole
They are polite and bland and understand you are playing a helpful role.
Regulations enforced may irk them of course, but a sane man will realize
That you can't change a word or alter a line by damning an officer's eyes.
The shot they pay and they go their way with a cheering word and a smile,
You bask in the sun of a task well done and feel your work is worth while.
There is joy and content in ninety per cent of the people who come our way,
But the women and men of the troublesome ten make all sweat blood for our pay.
A stately dame with an overstuffed frame rolls in like a ship from the line,
On the counter she throws a parcel of clothes and declares it at one forty-nine.
You remove the wraps and discover perhaps a sales slip for nine ninety-eight;
She is caught dead cold but her eyes are bold and they gleam with a bitter hate.
As you figure the tax, with tongue like an axe she calls you a thief and a skunk,
By the time you collect you are physically wrecked and reported as insolent, drunk.
An Inspector swoops down from Ottawa town—you are up on the carpet and tried:
You stand on the mat and twiddle your hat and blush like a modest bride.
You are so dismayed at the charges laid, the shameful and brazen lies,
That you don't understand the reprimand, you are stricken too dumb for replies.

There's the cute little trick who steps up like a brick and declares every penny she's spent:
You admire her beauty and write up the duty and then find she hasn't a cent.
There's the immature youth who is showing, forsooth, his manhood the girls to impress:
He's a nasty young cad so you step on the lad with no gentle foot, I confess.
Then there's the drunk who is pretty nigh sunk, and I don't know which is the worse,
The drunk who would paw you or the drunk who would claw you, a maudlin caress or a curse.
A machine rolls in from the U.S.A.—a family on the trail.
They carry a tent to save on rent, they have extra gas by the pail,
They carry their food, they carry their oil, they have blankets and pans and pots.
They are raring to go, and will spend their dough on the gratis parking lots.
You open the door, they put up a roar, you hand them a free permit;
They whine of red tape and call you an ape, but you musn't mind that a bit.
You dig up their gats from under the mats and insist that they check the rods;
If your temper they try, you mustn't reply, they are tourists and therefore gods.
These are a few of the motley crew, and we take them just as they come.
If you ask what is best for a temper test, I give you the honest dumb.
The number alive who apparently thrive without brains is amazing, quite,
The fellows who drive and somehow survive without knowing left from the right.
They believe not in signs, they rush for closed lines, and get wound up in the chains,
They blunder around all over the ground until pushed to the proper lanes.
The questions you ask are too heavy a task, a blankness is crowning each brow,
The children wiggle, the women giggle and the driver answers "Haow?"
Over again and over again, you try until they see the light,
So you say "park left" and you feel bereft as they wheel away to the right.
The men who stand on the Borderland to guard the outer door,
Deny the peace that doth not cease, they always are at war.
Though the casualty list does not exist the toll is in hair gone gray,
And in falling hair and the dome gone bare, as we carry on day by day.
We are heroes unsung, or rogues unhung, take us however you will,
Fighting our fight for the revenue's right, filling His Majesty's till.
But the folks we protect seem not to suspect we work for the public weal,
The buttons we wear seem to get in their hair and denote the brand of a "heel."
There will be no tears when the flight of years lays us away on our shelves,
So let's drink a toast to our unloved host, here's "Bottoms Up to Ourselves."

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the three months of the fiscal year June, 1936, and June, 1937. (Decrease marked *)

Districts	1936-37	1937-38	Increase or Decrease	Districts	1936-37	1937-38	Increase or Decrease
	$ cts.	$ cts	$ cts.		$ cts	$ cts.	$ cts.
Charlottetown	367,735 14	340,054 18	*27,680 96				
Halifax.......	995,306 99	1,193,702 37	198,395 47	Fort William..	146,402 93	221,193 50	74,790 57
Saint John....	690,508 09	822,499 57	131,901 48	Winnipeg......	1,599,612 93	2,094,378 67	494,765 74
Quebec........	804,436 74	987,616 33	183,179 59	Regina........	152,586 82	206,893 56	54,306 74
Montreal......	18,354,841 83	22,170,824 54	3,815,982 71	Saskatoon.....	87,309 72	154,057 14	66,747 42
Ottawa.......	3,769,965 79	4,387,210 73	617,244 94	Calgary.......	802,642 57	825,617 20	22,974 63
Kingston......	156,712 49	201,169 61	44,457 12	Edmonton....	271,870 05	335,055 83	63,185 78
Belleville.....	369,445 48	529,759 54	160,314 06	Vancouver....	3,977,370 30	5,327,947 50	1,350,577 20
Toronto.......	22,512,752 31	28,630,870 44	6,118,118 13	Yukon........	20,797 71	23,465 73	2,668 02
Hamilton.....	3,981,693 01	4,849,706 46	868,013 45				
London.......	7,072,772 18	8,436,726 63	1,363,954 45	Total....	66,134,762 99	81,738,659 53	15,603,896 54

* * HERE AND THERE * *

Amazement was expressed by members of a party from Georgia in the Niagara Falls Post Office recently when they discovered that Canada also has nickels, dimes, quarters and even paper money the same as across the line. They had expected to be compelled to change all their American money into "foreign currency," but had also expected to have considerable difficulty figuring out the difference between pounds, shillings and pence, and dollars and cents. They would have come to Canada before had it not been for their fear of the money complication, they told local residents.

Famed in the fishing industry for generations, the "Lunenburg fleet" comprising sixty-nine vessels in 1936 was slightly larger than it had been in the year before, but fewer of the schooners engaged in the "salt fishing" which has long been the traditional enterprise of the deep-sea craft based at this Nova Scotia seaport. Of late years there has been more and more of a trend toward "fresh fishing" on the part of the Lunenburg vessels, or in other words, a trend toward more fishing for the fresh fish trade rather than concentration almost wholly upon making catches for use in the trade in dried fish.

While fewer Lunenburg vessels went salt fishing last year and their total catch decreased, their average catch was higher. From the "frozen baiting" trip, the spring trip, and the summer trip alike the landings showed an increase per schooner. All told, the three trips to the banks yielded the fleet about 7,965,000 pounds of cod, a decrease of approximately 375,000 pounds compared with 1935. Most of the production was credited to the summer trip when 25 vessels brought ashore about 5,555,000 pounds, or a little more than was landed by 28 vessels in the corresponding trip of 1935.

Another Atlantic coast fleet of importance, though perhaps less well known than the Lunenburg fleet, is based in the Caraquet district of northeastern New Brunswick. With 121 vessels in 1936 it is bigger in numbers than the Lunenburg group of deep-sea craft, but most of the Lunenburg schooners are larger.

Canada has perhaps the largest fishing grounds in the world, and her list of food fishes embraces nearly sixty different kinds. Unrevised figures place the 1936 sea fisheries catch at 980,000,000 pounds with a landed value of more than $16,600,000. Canada's export trade in fisheries products in 1936 exceeded $25,000,000.

Customs documents and letters of the sixties of the last century continue to come to the *Editor's* desk, bringing the story of activities in years gone by. The latest acquisitions are two letter-sheets addressed, one to the Acting Collector and the other to the Collector at Niagara Falls, and signed by R. S. M. Bouchette, then Commissioner of Customs. They are headed Inspector General's Office, Customs Department, Quebec, and are dated, the one April 1, 1858, and the other December 17, 1860. Having been written in pre-typewriter days the letters are in longhand and are remarkably fine examples of the old art of penmanship. The older letter reads as follows:—

> I have it in command to acquaint you that His Excellency, the Governor General, has been pleased to promote you to the rank of Collector in Her Majesty's Customs, to be stationed at the port of Niagara, with your present salary of $1,000, vice J. Simpson, resigned.
>
> It will be necessary for you to enter into good and sufficient security for the faithful discharge of your duties, yourself in the sum of $4,000 and two sureties of $2,000 each, for which purpose I beg to enclose a form of a bond which you will please to have properly executed before one of Her Majesty's Justices of the Peace and certified as to the solvency of the sureties, and return it to this office, upon the receipt of which your commission will issue.

The second letter reads in part:—

> The Department deeming it expedient that active and energetic measures should be taken to check and counteract the smuggling that may be attempted along the frontier at your port during the winter, the Hon. The Finance Minister has directed that Mr. A. W. Siveiger, who has been commissioned as a

special Preventive Officer, be instructed to proceed to the several ports upon the St. Claire, Detroit and Niagara rivers, and, after consulting with the Collectors and officers of those ports, to organize a preventive service along those parts of the frontier which he has been directed personally to superintend and lead under the immediate direction of the Department, and I have to request that you will be aiding and assisting to Mr. Siveiger by all the means in your power, the Finance Minister relying upon your ability and zeal to second the efforts of the Department in putting a stop, as far as possible, to the illicit traffic which, there is reason to apprehend, is carried on upon the Western and Niagara frontiers to the detriment of the revenue and the injury of the fair traders.

NOTABLE GAIN IN EARLY TOURIST TRAVEL

Summary of Incoming Movement Across Dominion

IT has been the custom to include in the July number of the REVIEW an article dealing with early season tourist activities. The *Editor* has received from Collectors and Sub-Collectors at the chief border ports and outports of entry throughout Canada the following information, which shows substantial gains up to the middle of June, in many instances, over the corresponding period of 1936. All indications point to an excellent year.

NEW FACILITIES AT ST. STEPHEN

The increasing importance of St. Stephen, New Brunswick, as a port of entry for automobile tourists, so evident during the season of 1936, is again shown this season when up to June 16, a total of 2,279 sixty-day tourist permits had been issued at this port, an increase of 443 compared with the same period of last year. Corresponding increases were shown at all points; traveller's vehicle permits totalled 291, increase 108; permits issued

SAVE
KING
CUSTOMS AND IMMIGRATION STOP

The Department is steadily increasing Customs facilities at border points where the volume of travel is heavy. This photograph shows the entrance to the new Customs and Excise facilities at St. Stephen, New Brunswick. The photograph was taken by L. H. Webber of the Customs-Excise staff at St. Stephen. At the time it was taken the building was decorated for the Coronation.

Canadian cars outward 1,059, increase 238, while cars entered for periods up to 48 hours, including local traffic, numbered 220,085, an increase of 10,293. The new facilities installed last year have proved of great value, and when the work is completed this port will be prepared to handle any probable increase in future tourist traffic.

At St. Leonard, N.B.

Sixty-day touring permits issued at the outport of St. Leonard, New Brunswick, from April 1 to June 15, 1937, numbered 1,027, an increase of 101 compared with the same period of 1936. Cars entered for periods of 48 hours or less numbered 2,298, an increase of 746, while passengers carried totalled 110,078, a gain of 15,175. Canadian cars reported outward under touring permits totalled 699, a gain of 443.

At Rock Island

E. J. Struthers, Collector, writes that Memorial Day tourist traffic through the port of Rock Island, Quebec, was as heavy as the usual Fourth of July traffic and that a record year is in prospect. Of special interest this season has been the number of cars from long distances entering Canada for touring purposes. Up to the middle of June cars had reported in from nearly every state in the Union as well as one from the Bahamas. A Connecticut car contained a party of Egyptian officials who intended making an extensive tour. Cars inward under 60-day touring permits, January 1 to May 31, numbered 5,116, an increase compared with the same period of last year of 580; cars outward 5,031, increase 417; cars inward for periods of 48 hours or less 22,684, increase 2,840; outward 22,753, increase 3,146; Canadian cars outward for touring purposes 3,467, increase 709, inward 3,436, increase 606; Canadian cars outward for periods of 48 hours or less 14,451, increase 3,042, inward 14,485, increase 3.107.

At Highwater

Tourist traffic through the outport of Highwater, Quebec, has been very active since the middle of May and a record season is anticipated, G. M. Patry, Sub-Collector, states. Most of the cars entered are bound for Montreal, Quebec and the Gaspe, a number of them coming from California. Traffic totals for the period January 1 to May 31, 1937, compared with the same period of last year, were: automobiles entered under 60-day touring permits 3,430, increase 592, cars entered for periods of 48 hours or less 4,661, decrease 718; Canadian cars reported outward under touring permit 475, increase 101.

At Noyan

A total of 2,323 United States automobiles was entered at the outport of Noyan, Quebec, between the dates April 1 and June 15. This was a decrease of 150 from the total for the same period last year, due to bad road conditions in April and May. Cars in for stays of 48 hours or less numbered 231, a drop of 36. Canadian traffic outward was slightly heavier than last year with a total of 1,005, increase 198.

Noyan is staffed by three permanent officers, also one seasonal officer, one immigration officer and one relieving officer who takes care of compensating time at two offices.

Increase at Lacolle

A total of 34,353 cars inward and outward was handled at the outport of Lacolle, Quebec, during this year up to June 16. Compared with the same period of 1936 this shows an increase of 9,191 cars. Traffic totals in detail were: United States cars inward under 60-day touring permits 7,055, increase 2,136, outward 8,833, increase 2,120; Canadian cars inward 6,355, increase 861, outward 8,324, increase 2,144; cars inward for periods of 48 hours or less 1,893, increase 966, outward 1,893, increase 966.

Business in general was good at this outport. A comparison of Customs-Excise revenue collected during the above mentioned periods shows that revenue more than doubled this year, totals for the respective periods being $142,903 and $64,073; increase $78,830. Entries numbered 2,452 and 1,274; increase 1,178.

At Philipsburg

At the outport of Philipsburg, Quebec, 13,564 United States automobiles were entered for periods up to 60 days, between the dates April 1 and June 15, 1937. This compares with 11,157 cars entered during the corresponding period of last year. Cars outward numbered 13,882 compared with 10,674. Cars inward for periods of 48 hours or less totalled 375. outward 375, compared with 851 inward and 851 outward last year. Canadian cars outward under touring permit numbered 5,226 as against 3,995, inward 4,804 as against 3,665; Canadian cars outward for stays of 48 hours or less 1,141 compared with 1,354, inward 1,141 compared with 1,354.

NEW OFFICE AT CANTIC

A staff of twenty Custom-Excise officers is maintained at the outport of Cantic, Quebec. A new office has been provided at the border and has proved of greater convenience in handling traffic than the old office at the railway station. Highway traffic has been heavy. During the first five months this year a total of 27,923 automobiles inward and outward has reported, an increase of 8,443 cars over the corresponding period of 1936. Cars entered under 60-day touring permits numbered 7,720, increase 2,241; cars entered for periods of 48 hours or less 388, decrease 43; Canadian cars outward under touring permit 5,657, increase 2,061.

AT CORNWALL

The International bridge at Cornwall, Ontario, handled 17,214 automobiles, inward and outward, from April 1 to June 15, an increase of 2,642 or 20 per cent over the same period of last year. Sixty-day tourist permits issued numbered 960, an increase of 161 or 20 per cent, while cars entered for periods of 48 hours or less numbered 2,931, an increase of 911 or 46 per cent. Traveller's vehicle permits totalled 81. Canadian cars outward under touring permits totalled 1,758, a gain of 118 or 17 per cent, and Canadian cars outward for stays of 48 hours or less numbered 2,932, increase 154 or 6 per cent. The total number of cars inward was 8,581, increase 1,331 or 20 per cent; total number of cars outward 8,633, increase 1,311, or 20 per cent.

The staff at the bridge consists of four full-time officers, while additional help is obtained from the long room for week-ends and holidays. This port maintains a twenty-four hour all year service.

AT PRESCOTT

United States automobiles inward through the port of Prescott, Ontario, from January 1 to May 31, this year numbered 3,644 as against 2,822 entered during the corresponding period last year, an increase of 822. Those entered under 60-day touring permits numbered 1,161, a drop of 44, while those entered for periods of 48 hours or less totalled 2,483, an increase of 866. Canadian cars outward for touring purposes totalled 2,362, an increase of 54.

Two large ferryboats ply between Prescott and Ogdensburg, N.Y., giving hourly service from October 1 to June 30, twenty minute service Sundays and holidays from May 1 to July 1, and twenty minute service daily from July 1 to September 30. Customs officers are on duty from 5.30 a.m. to 12 midnight.

INCREASE AT BROCKVILLE

With the automobile tourist season opening Saturday, April 3, on which date the ferry began operations, the port of Brockville, Ontario, handled 1,198 cars entered under 60-day touring permits during April and May. This was an an increase of 375 cars compared with the same months of last year. Cars entered for periods of 48 hours or less numbered 534, an increase of 48, while Canadian cars outward for touring purposes totalled 541, an increase of 142. W. R. Bannerman, Collector, states that the increase in traffic between the dates June 1 and 10, was correspondingly great and that there was every indication that tourist travel through Brockville this season would prove the heaviest in the history of the port.

MORE CARS THROUGH NIAGARA FALLS

Early season automobile traffic over the three International highway bridges at Niagara Falls is indicative of a heavy increase during the mid-summer months. The volume of traffic for the months of April and May show an average increase of 25 per cent over the corresponding period of one year ago. A notable feature of this increase is the number of Canadian automobiles departing and arriving, which shows an increase of 33 per cent outgoing, and 25 per cent incoming, indicating that many more Canadians are visiting the

United States. This Canadian traffic has included quite a number of cars from the eastern and western provinces.

The volume of traffic in respect to United States and foreign cars shows an increase of approximately 20 per cent both inward and outward, many of the visitors having been over to open their summer homes and cottages, and on fishing trips and general tours of Ontario and Quebec.

This illustration was taken at the Falls View Bridge at Niagara Falls, and shows the volume of travel which pours steadily over this connecting link between Canada and the United States. This photograph was furnished the *Review* by G. C. Gardner, Collector of Customs and Excise at Niagara Falls.

Victoria Day and Decoration Day gave a true cross-section of the expected volume of traffic for the mid-summer months. During the week-end of May 24 there were 12,863 Canadian cars inward and 11,224 outward, foreign cars 6,302 inward and 6,540 outward, while the Decoration Day week-end showed 6,706 Canadian cars inward, 6,357 Canadian cars outward, 20,705 foreign inward and 18,793 foreign cars outward.

Queenston Bridge is each year becoming a more popular means of crossing the border and is used extensively by residents of Hamilton, Toronto, Rochester and Buffalo, forming a direct connecting link between the popular and scenic Canadian Highway No. 8 and the United States million dollar highway out of Lewiston to Eastern points. This bridge is situated in one of the many picturesque spots along the lower Niagara River.

Substantial Increase at Fort Erie

The indications are that automobile tourist traffic this coming season over the Peace Bridge and ferry at Fort Erie, Ont., will equal, and possibly exceed, that of the peak year of 1929. The following comparison of traffic for the first two months of the fiscal year, April and May, prepared for the Review by F. T. Pattison, Collector, shows a substantial increase; the figures in brackets are for the same period last year.

April: Automobiles entered for touring purposes, forty-eight hours or less, 28,596 (21,217); sixty-day touring permits 7,367 (7,096); other than for touring purposes 269 (265). Cars entering Canada from the States of New York and Michigan, just across the border, greatly outnumber, of course, those from any of the other states. To cars from New York State there were issued sixty-day permits to the number of 5,089 (4,828), and to those from Michigan 1,247 (1,176). All but five states are represented among the sixty-day permits issued, and permits were issued to one automobile from each of the countries of Venezuela, Panama, Mexico and Hawaii. Canadian cars outward numbered 5,335 (5,198).

May: Automobiles entered for 48 hours or less 60,249 (47,348); sixty-day permits 14,520 (13,880); for other than touring purposes 363 (351); sixty-day touring permits issued to cars from New York State 9,553 (9,143); from Michigan 1,409 (1,388). Canadian cars outward 10,604 (7,650).

Thirty-six Customs officers are on duty at Peace bridge and seven at the ferry from May 24 to September 6, inclusive, ten of whom are seasonal officers and, in order to meet the requirements of extra holiday traffic, the staff at the Peace bridge is increased to fifty-eight and at the ferry to nine officers for Decoration Day, May 30, Independence Day, July 4, and Labour Day, September 7. Also on these holidays it is necessary to make use of the officers from the long room, export office and manifest and freight checking stations at the Peace bridge and ferry. At Crystal Beach, under the survey of this port, there are two officers on duty for the summer season, May 30 to September 6, and a third will be required to handle the traffic via steamer from Buffalo, N.Y. on the holidays mentioned. Concessionaires and officials at this lakeside summer resort state the outlook at present promises one of their busiest seasons and preparations are being made accordingly. The great number of summer residents along our Lake Erie and Niagara River shores are now occupying their homes and cottages and commute daily to and from Buffalo.

A number of our officers have at various times during the past two months made individual comment respecting the types of automobiles entering here for touring purposes, and it is a noteworthy fact that their observances are agreed in one respect, namely, that all of these automobiles are new or current year models—an old or outmoded car is almost a rarity. Tourists from the states of New York, Ohio and Pennsylvania have always been particularly interested in the fishing possibilities of lakes and streams and, judging from the number of inquiries already received from residents of these states, it would appear that they have heard only favourable comments from those who have made such trips and retain a pleasant recollection of the courteous assistance rendered by Customs officers.

Windsor Experiences Rush

A staff of 116 officers is stationed at the port of Windsor, Ontario, during the tourist season to cope with the flow of traffic. Forty-eight officers are stationed at the Detroit-Windsor tunnel, 38 at the Ambassador Bridge and 30 at the ferry, and between the dates May 1 and June 15, this season they issued

This photograph shows the tunnel which connects Windsor and Detroit. The tall buildings at the rear of the picture are on the Detroit side of the river. This photograph was furnished the *Review* by A. H. Dalziel, Collector of Customs and Excise at Windsor, Ontario. Windsor last year led all Canadian border ports for inward and outward automobile traffic.

38,020 sixty-day touring permits. This compares with 30,930 such permits issued in the corresponding period last year. A total of 89,093 United States cars was entered at these points for stays of 48 hours or less as against 83,136 last year, and passengers carried numbered 410,382 compared with 385,416. Canadian cars outward numbered 10,768 compared with 10,021.

During the long week-end of Victoria Day, May 22-25, sixty-day touring permits issued at the port of Windsor numbered 2,544, compared with 2,673 issued in the corresponding period last year. Cars entered for periods of 48 hours or less totalled 8,755 compared with 8,257; Canadian cars outward 3,009 compared with 3,602, and passengers 33,560 as against 34,260.

Decoration Day week-end traffic, May 28 to June 1, was heavier at all points this year than last, as the following figures show: 60-day touring permits issued 13,001, increase 4,733; cars entered for periods of 48 hours or less 15,605, increase 4,061; Canadian cars outward 1,115, increase 467; passengers carried 41,732, increase 623.

Busy at Walkerville

W. B. Ritchie, Sub-Collector, Walkerville, Ontario, reports substantial increases in automobile tourist traffic so far this season compared with last, while travel over the week-ends of Victoria Day, Decoration Day and July 4th was exceptionally heavy. The influx of tourists for the latter week-end started June 30 and lasted until July 6. Sixty-day tourist permits issued from January 1 to May 31, 1937, numbered 3,307, an increase of 890 over the same period of last year. Traveller's vehicle permits numbered 219, a drop of 15, while the total number of cars entered for periods of 48 hours or less totalled 22,142, a gain of 2,850. Canadian cars outward under touring permits numbered 1,775, a gain of 394.

Commercial business increases are shown also in the following figures covering collections for the first two months of this fiscal year: April—$1,007,680, increase over April, 1936, $146,535: May—$1,044,102, increase over May, 1936, $98,159.

Seventeen officers are required to handle the ferry traffic, working in shifts from 5 a.m. until 1 the following morning. During rush periods this staff is augumented by officers from other branches.

At Sarnia

The port of Sarnia, Ontario, showed substantial gains in tourist traffic during the two-months period April 1 to May 31, this season compared with last. The total number of automobiles inward was 14,996, an increase of 1,865; outward 15,617, an increase of 2,497. Sixty-day touring permits issued numbered 6,298, increase 1,552; permits issued Canadian cars outward 2,384, increase 636; cars entered for stays of 48 hours or less 4,984, increase 665.

At Emerson, Manitoba

Due in part to unfavourable weather conditions during April and May, United States automobile tourist traffic through the port of Emerson, Manitoba, dropped below totals for the corresponding months of last year. Cars entered under 60-day touring permits numbered 1,077, a drop of 27, while cars entered for periods of 48 hours or less totalled 2,470, a decrease of 35. The number of Canadian cars outward under touring permit, however, was far heavier for the two months this year than last. Those out under permit for periods up to 60 days numbered 2,432, an increase of 556, while those out for periods up to 48 hours totalled 3,539, an increase of 1,191.

The United States and Canadian Customs offices on the Pembina Highway are within one hundred yards of each other, and very conveniently situated to handle tourist traffic.

At North Portal

Drought conditions prevailing in southern Saskatchewan and the northern portions of North Dakota and Montana offer little inducements for automobile tourist travel through North Portal which, up to June 10 this season, increased but slightly compared with last year, C. P. Wright, Collector, states. The prospect for through rail tourist traffic, however, appears bright at present. United States cars entered under 60-day touring permits between the dates April 1 and June 10, 1937, numbered 211, an increase of 3 over the same period of last year. Cars entered for periods up to 48 hours numbered 1,292, an increase of 142, while passengers carried totalled 12,871, an increase of 3,087. Canadian cars outward under touring permits numbered 406, increase 108, while Canadian cars outward for periods of 48 hours or less numbered 1,994, increase 397. The total number of passengers carried was 12,573, an increase of 3,315.

At Coutts, Alberta

W. M. Young, Collector, attributes the falling off in automobile tourist traffic through the port of Coutts, Alberta, for the period April 1 to June 10, this season, to a cold, late spring, and to the poor condition of the main highways. The number of 60-day touring permits issued, however, increased to 324 from 310 issued in the corresponding period of last year, while the number of cars entered for stays up to 48 hours dropped from 2,853 last year to 2,068. Canadian cars outward under tourist permit totalled 393, an increase of 61, while those out for periods up to 48 hours numbered 4,036, a drop of 368.

In British Columbia

Increased automobile tourist traffic at nearly all points is reported by outports and preventive stations under the survey of New Westminster, B.C., for the three months period, March, April and May, this year compared with last. Outlining provisions made to handle this traffic Percy R. Peele, Collector, states that at the outport of Huntingdon, in addition to the four permanent officers and one full-time officer for the elimination of overtime, one seasonal officer was appointed. At Aldergrove there are two permanent officers, one additional officer to eliminate overtime and one seasonal officer appointed April 1. Four permanent officers comprise the staff at Boundary Bay, aided by two seasonal officers appointed May 1. At this preventive station there are two points of entry and in consequence the Department has had to maintain two separate Customs offices. The United States Customs maintain only one office and so all traffic entering the United States at that point must enter at what is known as the Centre Road office. Cars may return, however, by the Beach Road office where the United States maintains a patrol in lieu of a Customs office. At Douglas the staff consists of three permanent officers, an additional officer to eliminate overtime and from May 1 three seasonal officers. Pacific Highway has a staff of seven permanent officers, two full-time officers for the elimination of overtime and eight seasonal officers. Additional help is required to handle traffic on May 24, July 1 and Labour Day. It is worthy of note that this 24-hour station issued more touring permits during 1936 for Canadian cars outwards than any other point in Canada.

Traffic totals for New Westminster, for March, April and May this year compared with last were: United States cars in 25,315, increase 4,923, out 23,870, increase 4,245; passengers in 74, 975, increase 9,840, out 80,199, increase 13,822: Canadian cars in 51,972, increase 10,077, out 51,542, increase 10,528; passengers in 184,281, increase 31,524, out 180,062, increase 34,701.

Totals in detail for each point of entry and exit were as follows: Aldergrove, United States cars in 3,944, passengers 10,440; Canadian cars out 3,162, passengers 8,462; Boundary Bay, United States cars in 1,887, passengers 4,630; Canadian cars out 5,932, passengers 21,570: Douglas, United States cars in 4,395, passengers 14,870; Canadian cars out 7,743, passengers 26,828: Huntingdon, United States cars in 3,322, passengers 11,510; Canadian cars out 6,681, passengers 23,718: Pacific Highway, United States cars in 11,767, passengers 33,525; Canadian cars out 28,024, passengers 99,484.

EXPORT OF PLANKS AND BOARDS

There were 152,758,000 feet of planks and boards exported during May as compared with 101,079,000 in the previous month and 136,894,000 in the corresponding month of 1936. The United Kingdom took 77,628,000 feet and the United States 49,763,000. Douglas fir exports amounted to 68,007,000 feet against 63,705,000 a year ago; spruce, 44,669,000 (33,643,000); birch, 5,916,000 (4,320,000); cedar, 5,221,000 (4,396,000); pine, 10,059,000 (10,417,000); hemlock, 16,092,000 (18,597,000).

* * NEWS AND COMMENT * *

HALIFAX: A. B. McIsaac, Assistant Inspector of Customs and Excise, died on May 19 at his home at Port Hood, Nova Scotia. Deceased was first appointed to the service in 1912 with headquarters at the outport of Inverness. He was subsequently appointed a relieving officer of Customs and afterwards received the appointment of Assistant Inspector of Customs and Excise. He was a faithful employee and was deservedly popular with Departmental officials and with the public in general, and his passing in his 60th year is widely regretted.

SAINT JOHN, N.B.: Cargo tonnage totals for 1937 to the end of May exceeded the corresponding period last year by nearly 100,000 tons, according to the May tonnage report issued by the National Harbours Board for the port of Saint John.

Imports from January to May this year totalled 389,157 tons, and exports 727,304 for an aggregate tonnage of 1,116,461.

HALIFAX: Vessels arriving and departing at the port of Halifax during the month of May, 1937, according to the monthly shipping report of the National Harbours Board, numbered 525, net registered tonnage 488,205. This compares with 457 vessels, net registered tonnage 415,705, arriving and departing during May, 1936, and 539 vessels, net registered tonnage 386,080, during May, 1935. Vessels engaged in the transoceanic service, inward and outward, numbered 114 compared with 117 in May last year and 101 in May, 1935, while vessels engaged in the coastwise trade in May this year totalled 411, as against 340 in May, 1936, and 428 in May, 1935. Total cargo tonnage handled was 185,122 in May, 1937, 134,165 in May, 1936, and 170,063 in May, 1935, while the number of passengers landed and embarked during the respective periods was 743 and 603 and 519.

During the five months period, January 1 to May 31, 1937, shipping totals, together with increases compared with the corresponding months of last year, were as follows:

Vessels arriving and departing 2,602, increase 317; total cargo tonnage handled 1,003,923, increase 75,499; passengers landed and embarked 8,128, increase 724.

TORONTO: Business transacted at the Customs express branch, Toronto, during the month of May, 1937, exceeded that of May, 1936, at all points, as the following figures show: revenue collected $210,745, increase $13,098; packages received 40,739, increase 2,525; entries 3,752, increase 433. Revenue collected at the postal branch in May amounted to $67,556, a decrease of $559. Packages received numbered 32,610, increase 3,600, packages delivered 28,648, increase 3,377; entries 2,632, increase 191.

Eighty-six aeroplanes, inward and outward, reported through the Leaside Customs Air Harbour in May. Of this number 62 were United States planes and 24 were Canadian. Passengers carried numbered 130, of which 104 were carried in United States planes and 26 in Canadian. During May, 1936, a total of 20 aeroplanes was handled.

MONTREAL: Business handled at both the express and postal branches, Montreal, during the month of May, 1937, was heavier than for the same month last year as the following figures indicate: express branch—collections $174,520, increase $23,395; packages 20,587, increase 8,680; entries 2,665, increase 122: postal branch—collections $72,347, increase $8,754; parcels received 26,701, increase 1,042; parcels cleared 26,140, increase 933; entries 1,977, increase 129.

OSHAWA, ONT.: Members of the Customs and Excise Officers' Association held their semi-annual meeting at Lindsay, Ontario, on Saturday, May 29, and a general discussion of affairs affecting the Association took place. The meeting was addressed by A. C. Savage, National President, and E. Perry, Vice President.

Canada was the leading exporter of honey to the British Isles in 1936. Shipments of the Canadian product amounted to 2,295,328 pounds, an increase of 560,000 pounds compared with 1935.

QUESTION BOX AND LETTER BAG

The following question has been received:—

Two settlers present cars for entry, neither of which has been owned by them abroad for the six months required in order to enter duty free. The first car is appraised at $200 and the second car at $800. In addition to the regular duty, what taxes would be applicable in each case?

The answer is:—

An automobile brought into Canada from the United States by a bona-fide settler on his first arrival, but not owned abroad by him for at least six months prior to his removal to Canada, is liable to the special excise tax of 3 per cent on the duty paid value, in addition to the regular duty—irrespective of the value of the car in question.

A Suggestion from Revelstoke

D. Orr, Collector at Revelstoke, B.C., writes:—

Recent simplification of Collector's Bank Statement Form K. 42 deserves appreciation. By its duplication and minute detail it has unquestionably been a thief of time and hard on the eyesight. With its present brief requirements, might it not be eliminated entirely and the detail be applied on the reverse side of Form K. 5?

At present the two forms are coupled, and it seems the printers could easily arrange the necessary lining, as above stated, on Form K. 5.

On the Manitoba Front

H. R. Beer, Sub-Collector at Lena, Manitoba, wrote the following for the Review:—

I would like to submit the following as an example of a recent holiday at one of the smaller outports. Holiday seasons at an outport are bound to have their lighter moments to compensate for the extra work, and May 24 is no exception.

After a heavy day on Sunday, I retire at 11.30 p.m., knowing that 7 o'clock will be the time to start work in the morning, and I am not disappointed. The occupants of two cars want to travel 90 miles south into the States to attend an Oddfellows convention, and kindly inform me they will not be home till 3 a.m., a very cheerful note on which to start the day. After my hasty breakfast, the cars begin to arrive in earnest, teams and trucks exporting old bones for which there is a ready sale in St. John, North Dakota, at $10.50 per ton. May 24 does not mean much to some.

Lunch time comes around. I pin a notice on the door "At Lunch," but some people cannot read, so ten minutes suffice. Soon afterwards a local United States car arrives, but one of the occupants has already been celebrating so I remember I am *ex officio* an immigration inspector, and the party is advised to return home until he can remember who he is, and where he is. Next the driver of a returning Canadian car takes a dislike to the post of the canopy. The argument is in favour of the post. Next he thinks the ditch is a better road to drive in, and after I have explained to him that it is not he agrees to drive on the road if he can get there, which he does, and he proceeds merrily on his way.

Supper is a hit and miss proceeding, and then a S.O.S. is sent out to friend wife for help. The office is full, driveway full, duty to collect, passes to issue and lift, and then exemptions! While wife attends to locals, a friendly argument is going on at the other end of the counter, as to what is and what is not an exemption. The officer comes off best, and duty is collected where necessary. At last the road is clear, and traffic becomes spasmodic till midnight, when there is another general rush to get back before twelve.

And so to bed, but not for long—one United States car rolls along at 12.30 a.m. The driver's watch is wrong, so he says, but mine isn't. After a warning to get back on time, he is allowed to proceed. Back to bed—3 a.m., here is another knock. It must be the "lodge" returning. Yes, but only one car. I lie down again. Two more cars arrive at

3.30. They tell me that the bus and another car lost their way. Another sleep till 4.30—one car gets back, and the bus arrives at 5.20, after getting lost it runs out of gas two miles from town. One bus, 22 passengers, baggage and apologies checked and accepted, and they journey on their way. So back to bed at 5.30. The office must be opened at 8.

Traffic is up 50 per cent this holiday over the same holiday last year—237 cars in, 250 cars out; 1,031 passengers in, 1,056 passengers out.

JUST AMONG OURSELVES

JUNE-JULY

ADDITIONS

Nova Scotia

Lunenburg (Riverport): R. Creaser, Sub-Collector of Customs and Excise, Limited Service.

Quebec

Montreal: H. Pelletier, Office Boy.

St. Johns (Lacolle): G. E. Cartier, Customs Excise Examiner.

Sherbrooke (Hereford Road): Leonide Therrien, Customs Excise Enforcement Officer.

Ontario

Fort Erie: J. A. Black, W. W. Eagan, E. E. Morrow, Customs Excise Examiners.

Hamilton: P. Paton, Clerk, Grade 1.

Parry Sound (Point au Baril): G. H. Watson, Customs Excise Enforcement Officer.

Sault Ste Marie: A. L. Tuckett, Customs Excise Clerk.

Toronto: W. H. Barringer, Clerk, Grade 1; W. I. Dunbar, Customs Excise Clerk; C. G. Marshall, Office Boy; G. C. Rogers, Office Boy; S. Rotenberg, Office Boy; W. G. Stoot, Customs Excise Examiner.

Windsor: C. J. Duchene, Customs Excise Examiner; E. N. Smith, Customs Excise Examiner; E. J. O. Tremblay, Customs Excise Examiner.

Manitoba

Winnipeg: T. E. Chmielowiec, Office Boy; K. C. Church, Office Boy; D. G. Cowie, Office Boy; Bruce King, Watchman.

Saskatchewan

North Portal: D. A. I. Dunbar, Customs Excise Examiner.

Regina: I. M. Gauthier, Stenographer, Grade 1.

Alberta

Coutts: R. S. Lawrence, Customs Excise Examiner.

British Columbia

Nelson: A. S. Aitken, Customs Excise Enforcement Officer.

Administrative

E. M. Barrie, Stenographer, Grade 1; A. L. Bell, Clerk, Grade 1; Phyllis Gray, Stenographer, Grade 1; Mary Rowe, Stenographer, Grade 1; Mary White, Stenographer, Grade 1.

DEDUCTIONS

New Brunswick

Woodstock (St. Leonards): E. J. Dube, Customs Excise Examiner, Grade 1 (deceased).

Quebec

Montreal: T. E. Lee, Customs Excise Examiner (deceased).

Quebec: C. N. Poitras, Special Exciseman, Grade 1 (retired).

Quebec (Levis): L. P. Gagnon, Customs Excise Examiner (services terminated).

Ontario

Fort Erie: H. E. Newman, Customs Excise Examiner (rejected).

Hamilton: J. O. Hiscott, Special Exciseman, Grade 1 (retired); M. P. Hanley, Customs Excise Cashier (retired); J. H. Lewis, Customs Excise Clerk (resigned); J. T. Taylor, Customs Excise Clerk (retired).

Ottawa: W. T. Slade, Customs Excise Clerk (reassigned National Defence).

Sarnia: F. Gorman, Customs Excise Examiner (retired).

Toronto: W. D. Chapman, Office Boy (services terminated); D. G. Duncan, Office Boy (services terminated); E. Maddocks, Customs Truckman (retired); J. M. Ryan, Office Boy (services terminated); A. Farmer, Customs Excise Clerk (retired); J. Thompson, Customs Appraiser (retired).

Sault Ste. Marie: A. Wilding, Customs Excise Clerk (retired).

Manitoba

Winnipeg: R. K. Craig, Office Boy (services terminated); George Humphrey, Watchman (retired); Lloyd Scott, Office Boy (services terminated); A. J. Wood, Office Boy (services terminated).

Saskatchewan

Saskatoon: W. T. Diefenbaker, Gauger (retired).

Alberta

Coutts: E. D. Harris, Customs Excise Examiner (resigned).

British Columbia

Prince Rupert: John Macmillan, Customs Excise Examiner, Grade 1 (retired).

Administrative

Robert Irvine, Office Boy (resigned); Horace Hall, Senior Customs Excise Checking Clerk (deceased).

Audit

Toronto: E. H. Campbell, Office Boy (services terminated).

Undervaluation

Ottawa: J. E. Knox, Special Customs Excise Officer, Grade 3 (retired).

PROMOTIONS

Nova Scotia

Halifax: T. H. Robinson, from Computing Clerk to Senior Customs Excise Clerk.

New Brunswick

Saint John: C. P. Wills, from Customs Excise Examiner to Senior Customs Excise Examiner.

Quebec

Montreal: M. J. J. L. Denis, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2; G. B. Walsh, from Special Exciseman, Grade 2, to Special Exciseman, Grade 3.

St. Johns (Lacolle): J. G. Fredette, from Customs Excise Examiner to Assistant Customs Appraiser.

Ontario

Hamilton: W. R. Glass, from Computing Clerk to Superintendent Customs Excise Examiners; P. E. Mills, from Customs Excise Clerk to Special Exciseman, Grade 1.

Simcoe: C. W. Cuthbertson, from Customs Excise Examiner to Collector of Customs and Excise, Grade 2.

Toronto: J. R. Brown, from Express and Postal Computing Clerk to Customs Express and Postal Cashier.

Toronto (West Toronto): S. A. Skidmore, from Customs Excise Clerk to Express and Postal Computing Clerk.

Windsor: G. M. Logan, from Customs Excise Cashier to Computing Clerk; L. E. Armstrong, from Customs Excise Examiner to Special Exciseman, Grade 2; F. Snoxhill, from Customs Excise Examiner to Computing Clerk.

Manitoba

Winnipeg: E. L. Forrest, from Computing Clerk to Customs Excise Cashier, Grade 7; F. W. Nixon, from Senior Customs Excise Clerk to Head Clerk.

Winnipeg (Portage la Prairie): David Thorburn, from Customs Excise Examiner, Grade 1, to Sub-Collector of Customs and Excise, Grade 1.

British Columbia

Vancouver: H. M. Dunn, from Computing Clerk to Assistant Customs Appraiser; H. G. Hunt, from Express and Postal Computing Clerk to Cashier and Computing Clerk; and from Cashier and Computing Clerk to Computing Clerk; Kenneth MacLeod, from Customs Excise Examiner to Cashier and Computing Clerk; D. F. Townsend, from Customs Guard to Senior Customs Guard.

Victoria: W. E. Huxtable, from Customs Excise Clerk to Cashier and Computing Clerk; E. W. Jones, from Customs Excise Clerk to Express and Postal Computing Clerk; J. A. McLaren, from Customs Excise Examiner to Computing Clerk.

Administrative

W. R. Allen, from Senior Customs Excise Checking Clerk to Principal Clerk; L. E. Allen, from Chief Customs Excise Checking Clerk to Chief, Customs Drawbacks Branch; Violet Blake, from Stenographer, Grade 2, to Stenographer, Grade 3; E. M. Bowden, from Stenographer, Grade 2, to Clerk, Grade 3; H. S. Boyce, from Clerk, Grade 1, to Clerk, Grade 2; P. E. S. Brodeur, from Chief Clerk to Chief, Excise Check Branch; J. R. R. A. Carrier, from Clerk, Grade 4, to Principal Clerk; O. V. Carruthers, from Principal Clerk to Principal Customs Excise Checking Clerk; F. L. Cauley, from Senior Customs Excise Checking Clerk to Principal Clerk; F. Clifford, from Senior Customs Excise Checking Clerk to Principal Clerk; T. G. Crossan, from Assistant Investigator of Values to Customs Reviewing Appraiser, Grade 1; G. A. Davidson, from Clerk, Grade 4, to Principal Clerk; J. B. J. Desmarais, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; J. I. Dore, from Junior Chemist to Assistant Chemist; T. V. Doyle, from Head Clerk to Assistant Chief, Customs Drawbacks Branch; T. S. Falkner, from Principal Customs Excise Checking Clerk to Head Clerk; M. W. Fawcett, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; D. M. Ferguson, from Stenographer, Grade 2, to Stenographer, Grade 3; R. R. Fitzgerald, from Chief Customs Excise Checking Clerk to Chief, Customs Excise Refunds Branch; C. J. Furlong, from Principal Clerk to Principal Customs Excise Checking Clerk; C. T. Gilchrist, from Principal Clerk to Principal Customs Excise Checking Clerk; Anna Gregoire, from Stenographer, Grade 2, to Stenographer, Grade 3; J. R. Guibord, from Senior Customs Excise Checking Clerk to Principal Clerk; H. Hall, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; W. J. Henry, from Head Clerk to Assistant Chief, Customs Check Branch; W. L. Hicklin, from Head Clerk to Chief Clerk; C. H. Hobbs, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; R. W. Hoff, from Chemist to Assistant Chief, Customs Excise Chemical Laboratory; J. J. Holland, from Clerk, Grade 3, to Clerk, Grade 4; R. Hulme, from Stenographer, Grade 2, to Stenographer, Grade 3; W. F. G. Hyder, from Clerk, Grade 2, to Clerk, Grade 3; L. F. Jackson, from Dominion Customs Appraiser (Tariff) to Assistant Commissioner of Customs; G. C. King, from Clerk, Grade 4, to Principal Clerk; Esther Kittle, from Stenographer, Grade 2, to Stenographer, Grade 3; J. P. Lacoste, from Clerk, Grade 1, to Confidential Messenger; F. C. Lee, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; J. H. J. F. D. Letourneau, from Clerk, Grade 2, to Clerk, Grade 3; P. McCausland, from Senior Customs Excise Checking Clerk to Principal Clerk; P. McGauvran, from Clerk, Grade 4, to Principal Clerk; E. McIntyre, from Clerk, Grade 2, to Clerk, Grade 3; H. M. McKenna, from Stenographer, Grade 2, to Stenographer, Grade 3; A. M. McLellan, from Stenographer, Grade 2, to Clerk, Grade 4; J. H. K. McNeill, from Clerk, Grade 4, to Principal Clerk; G. M. MacDougall, from Principal Clerk to Head Clerk; J. D. Magee, from Senior Customs Excise Checking Clerk, to Principal Clerk; E. M. Mahon, from Stenographer, Grade 2, to Stenographer, Grade 3; D. H. Meredith, from Clerk, Grade 2, to Clerk, Grade 3; L. H. Montpetit, from Senior Customs Excise Checking Clerk to Principal Clerk; Neil Moodie, from Clerk, Grade 2, to Clerk, Grade 3; C. R. Morphy, from Clerk, Grade 4, to Principal Clerk; G. V. Mossop, from Clerk, Grade 4, to Principal Clerk; E. O'Connor, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; Edward Petrie, from Head Clerk to Assistant Superintendent of Staff; Israel Podolsky, from Clerk, Grade 3, to Clerk, Grade 4; J. L. Pye, from Clerk, Grade 1, to Clerk, Grade 2; S. G. Ogilvie, from Junior Draftsman to Clerk, Grade 4; J. E. Raymond, from Clerk, Grade 3, to Clerk, Grade 4; E. H. Robins, from Senior Customs Excise Checking Clerk to Principal Clerk; W. O. Sinclair, from Stenographer, Grade 2, to Stenographer, Grade 3; P. L. Smyth, from Head Clerk to Supervisor, Customs Excise Stamp Branch; W. Stille, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; A. F. Strutt, from Clerk, Grade 4, to Principal Clerk; M. J. Sucee, from Clerk, Grade 4, to Principal Clerk; H. Sullivan, from Senior Customs Excise Checking Clerk to Principal Clerk; A. T. Tardif, from Senior Messenger to Confidential Messenger; L. H. Taylor, from Head Clerk to Assistant Secretary, Customs Division; Kathleen Thomson, from Stenographer, Grade 2, to Clerk, Grade 3; J. M. Treadwell, from Assistant Investigator of Values to Customs Reviewing Appraiser, Grade 1; W. E. Tuck, from Senior Customs Excise Checking Clerk to Principal Clerk; L. D. Warren, from Chief Customs Excise Checking Clerk to Chief, Customs Check Branch; C. E. Watson, from Chemist to Assistant Chief, Customs Excise Chemical Laboratory; W. W. Watson, from Junior Chemist to Assistant Chemist; S. J. Webb, from Clerk, Grade 1, to Clerk, Grade 2; L. A. White, from Clerk, Grade 4, to Principal Clerk; B. Williams, from Clerk, Grade 2, to Clerk, Grade 3; C. E. Wood, from Chief Clerk to Superintendent of Staff; P. L. Young, from Chief Clerk to Secretary, Customs Division; and from Secretary, Customs Division, to General Executive Assistant.

UNDERVALUATION

OTTAWA: E. C. Rheaume, from Clerk, Grade 2, to Clerk, Grade 3.

PROMOTIONS AND TRANSFERS

NEW BRUNSWICK

J. A. Skene, from Customs Excise Enforcement Officer, McAdam Junction (St. Croix) to Customs Excise Examiner, McAdam Junction.

ONTARIO

V. Higgins, from Clerk, Grade 2, Outside Drawbacks, Hamilton, to Customs Excise Clerk, Hamilton, Ont.; W. F. Moran, from Sub-Collector of Customs and Excise, Limited Service Outport, Sarnia (Courtright) to Customs Excise Examiner, Sarnia, Ont.

INSPECTION

J. C. A. Bordeleau, from Inspector of Customs and Excise, Sherbrooke, P.Q., to Chief Inspector of Customs and Excise, Ottawa, Ont.

TRANSFERS

NOVA SCOTIA

J. F. Grainger, from Sub-Collector of Customs and Excise, Grade 1, North Sydney (Sydney Mines) to Customs Excise Clerk, Sydney.

ONTARIO

P. E. Fairbank, from Customs Excise Examiner, Fort Erie, to Customs Excise Examiner, Hamilton, Ont.; J. C. P. E. Pitre, from Sub-Collector, Customs and Excise, Grade 1, Ottawa (Hawkesbury), to Customs Excise Examiner, Ottawa.

BRITISH COLUMBIA

W. W. Inglis, from Customs Excise Examiner, Prince Rupert, to Customs Excise Clerk, Vancouver.

AUDIT

T. P. Hill, from Excise Tax Auditor, Vancouver, to Excise Tax Auditor, Toronto; E. H. Raymond, from Excise Tax Auditor, Brantford, to Excise Tax Auditor, Hamilton; J. S. G. Tassie, from Excise Tax Auditor, Toronto, to Excise Tax Auditor, Vancouver.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JUNE, 1936 AND 1937

—	1936	1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	7,783,707 30	8,745,030 43		
Less Refunds and Drawbacks	504,764 44	762,593 04		
Net	7,278,942 86	7,982,437 39	703,494 53	....
Excise Taxes	12,275,789 17	15,369,222 50		
Less Refunds and Drawbacks	196,048 80	325,304 03		
Net	12,079,740 97	15,043,918 47	2,964,177 50	....
Excise Duties	4,050,690 47	4,746,005 24		
Less Refunds and Drawbacks	46,348 76	37,532 61		
Net	4,004,341 71	4,708,472 63	704,130 92	....
Sundry Collections	64,410 11	52,449 53		
Less Refunds	24 30	0 30		
Net	64,385 81	52,449 23	....	11,936 58
Net Totals	23,427,411 35	27,787,277 72	4,371,802 95	11,936 58
Net Increase	....	....	4,359,866 37	....

TOTALS FOR THREE MONTHS

—	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	22,063,932 02	25,726,056 87		
Less Refunds and Drawbacks	2,010,535 40	2,183,666 37		
Net	20,053,396 62	23,542,390 50	3,488,993 88	....
Excise Taxes	27,146,729 42	37,719,557 14		
Less Refunds and Drawbacks	740,110 38	886,966 02		
Net	26,406,619 04	36,832,591 12	10,425,972 08	....
Excise Duties	11,398,902 92	13,220,186 92		
Less Refunds and Drawbacks	183,526 52	195,680 82		
Net	11,215,376 40	13,024,506 10	1,809,129 70	....
Sundry Collections	181,158 23	168,066 10		
Less Refunds	231,69	37 50		
Net	180,926 54	168,028 60	....	12,897 94
Net Totals	57,856,318 60	73,567,516 32	15,724,095 66	12,897 94
Net Increase	....	....	15,711,197 72	....

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JUNE, 1936, AND JUNE, 1937.

—	June 1936	June 1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	6,447,036 40	5,169,685 94	....	1,277,350 46

TOTALS FOR THREE MONTHS

—	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	66,134,762 99	81,738,659 53	15,603,896 54	....

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN EXPORT TRADE DURING THE MONTH OF JUNE, AND THE THREE MONTHS ENDED JUNE, 1936 AND 1937

—	June, 1936		June, 1937	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	79,181,200	....	107,477,804
Total Exports (Foreign Produce)..........	....	761,136	....	1,379,539
Principal Items of Exports—				
Wheat..........................Bush.	25,763,565	19,682,585	12,180,068	15,441,883
Wheat flour.................... Brls.	430,171	1,663,424	389,995	2,329,245
Fish........................... Cwt.	182,793	1,871,038	222,846	1,908,241
Furs........................... $	....	928,805	....	865,938
Meats.......................... Cwt.	184,215	2,585 256	283,898	4,186,875
Cheese......................... Cwt.	53,151	681,615	68,838	1,043,870
Planks and boards...............M ft.	169,550	3,388,618	182,191	4,499,416
Wood pulp...................... Cwt.	1,182,297	2,492,252	1,567,647	3,810,638
Newsprint...................... Cwt.	5,671,779	9,816,644	6,132,911	11,401,687
Automobiles and parts........... $	....	1,779,091	....	2,630,097
Copper, partially manufactured... Cwt.	252,337	2,150,043	372,452	5,118,495
Nickel, unmanufactured.......... $	....	3,517,651	....	5,376,806

—	Three months ended June, 1936		Three months ended June, 1937	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	220,424,781	....	272,491,818
Total Exports (Foreign Produce)..........	....	1,997,197	....	4,849,418
Principal Items of Exports—				
Wheat..........................Bush.	59,652,912	46,446,175	23,824,378	30,982,470
Wheat flour.................... Brls.	1,159,986	4,592,001	1,024,585	6,148,225
Fish........................... Cwt.	431,039	3,941,480	600,488	5,150,090
Furs........................... $	....	2,806,146	....	3,026,843
Meats.......................... Cwt.	493,224	7,375,543	730,080	11,166,916
Cheese......................... Cwt.	94,295	1,190,307	100,000	1,510,546
Planks and boards...............M ft.	414,393	8,333,974	436,028	10,802,427
Wood pulp...................... Cwt.	3,396,853	7,082,861	4,368,618	10,310,579
Newsprint...................... Cwt.	14,695,418	25,377,235	17,083 [illegible]39	31,352,223
Automobiles and parts........... $	....	5,250,501	....	7,040,614
Copper, partially manufactured... Cwt.	978,166	8,262,165	966,844	13,746,035
Nickel, unmanufactured.......... $	....	9,710,620	....	14,020,461

Gold held under earmark at the Bank of Canada:

	Fine Oz.
Net increase, month of June, 1937	nil
Net increase, three months ended June, 1937.....	nil

Sci

The National Revenue Review

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NEWS AND COMMENT

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August, 1937

Vol. X

No. 11

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
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Private Secretary, GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, L. F. JACKSON.
Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, P. L. YOUNG.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. X — OTTAWA, AUGUST, 1937 — No. 11

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

The First Rule of Duty

SO far this season the tide of incoming tourist travel is in excess of that of last year. That, of course, means more work and responsibility for officers of the Department stationed at boundary points. That a high standard of service is being rendered is evident, and the army of visitors is made to feel that Canada is a hospitable country with much to please those seeking recreation. Courteous treatment at border points has become the first rule of duty of Customs officers. "Life is not so short but that there is time enough for courtesy." That is as true to-day as when *Emerson* penned it many years ago.

A Glimpse of Tourist Travel

HERE are some striking facts concerning the heavy tourist movement into Canada via the Peace Bridge and ferry at Fort Erie, Ontario, furnished the REVIEW by F. T. Pattison, Collector.

The first five days of July, in which occurred the Canadian holiday, Dominion Day on July 1, and the celebration in the United States of Independence Day, Sunday, July 4, and Monday, July 5, combined to exceed all former records of automobile traffic to and from Canada at this port during any similar five-day period.

The figures in brackets represent the increase over same period of last year: Canadian automobiles inward 2,241; Canadian automobiles outward 2,182; foreign automobiles inward 45,177 (10,072); foreign automobiles outward 39,327 (7,057); other vehicles inward 453 (92); other vehicles outward 432 (78); total automobiles and other vehicles inward and outward 89,812 (17,299); passengers inward 141,225 (28,645); passengers outward 127,739 (16,585); total passengers inward and outward 268,964 (45,230); tourist outfit reports, without deposit, 522 (266); with deposit 41 (15); sixty-day touring permits, July 3, 3,736 (2,080); July 4, 3,697; July 5, 2,106 (705). On July 5, a total of 25,768 automobiles crossed the Peace Bridge in both directions, when the services of seventy-one officers were required during the twenty-four hour period. At the ferry, 4,005 cars were handled inward and outward by ten officers from 6 a.m., July 5, to 1 a.m., July 6.

Perhaps the foregoing figures, to anyone other than a mathematician, do not picture the spectacle of this immense movement of automobile traffic between the two countries, and it may be better appreciated by quoting the utterance of an United States resident, who had just crossed the Peace Bridge in his automobile on July 5 and, having viewed the scene for a few moments, remarked, "the flow of automobiles over this bridge is like the river below—a steady and continuous stream."

The scene at the Peace Bridge on July 4 and 5 was one of great activity. Four continuous lines of automobiles, as far as the eye could see, crossing from the United States, which, upon reaching the point of inspection, were "fanned" into fourteen unbroken lanes, with the fifteenth, or outside lane, used for buses. A solid mass of automobiles, while here and there the towering bulk of brightly coloured buses stood out above the sea of cars.

Departmental Rulings

No. 1½ Ajax Taper Forging Roll or Forging Machine, per illustration, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Sharples High Speed Centrifugal Machine, as illustrated and described in the leaflet of the Sharples Specialty Co., Philadelphia, Pa., designed for the separation and clarification of liquids containing suspended solids, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Miller "Economatic" Wrapping and Sealing Machine, as illustrated and described on the leaflet of the Miller Wrapping & Sealing Machine Co., Chicago, Ill., to be used for wrapping packages with cellophane, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Tobacco Stemming Machine, per photograph, pulley-operated, purchased from the Philip Morris & Co. Ltd. Inc., of Richmond, Va., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Wrap Ferrule and Cut-Off Machine, per illustration, and the Trim End Machine, per illustration, specially designed for use in the manufacture of flexible steel conduits used in conjunction with automobile brakes, at the present time are held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

"Barry" Automatic Button Making Machine, per illustration, manufactured by the Barry Manufacturing Co., Muscatine, Iowa, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Model 100 "Sprague Sells" Pulper, manufactured by Sprague-Sells Division, Hoopeston, Ill., designed for breaking up and sieving tomatoes, etc., at the present time is held to be of a class or kind made in Canada. Twenty-five per cent al valorem, Item 427, under the Canada-United States Trade Agreement.

"Coulter" Automatic Diamond Tool Boring Machine, per illustration, manufactured by the Automatic Machine Co., Bridgeport, Conn., to be used for the diamond boring of automobile connecting rods, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Automatic Gear Cutting Machine, per illustration, specially designed for use in turning out worms for washing machines and ironing machines, at the present time is of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Courtesy of Customs Officers Appreciated

LETTERS of appreciation for courtesies extended while touring Canada are received not only by the Department but by the Canadian Travel Bureau, Department of Transport, from United States tourists. Special mention is often made of courteous treatment on the part of Customs officials at border points. The Bureau supplies the tourist with a questionnaire in which information is asked regarding names of provinces visited, time of year, number of passengers, means of travelling, mileage, length of stay in Canada, amount spent. Also comments regarding the information supplied to the tourist are requested, comments regarding courtesy, accommodation, prices, etc., encountered on the trip, and lastly the source through which the service of the Canadian Travel Bureau was brought to the tourist's notice. The following, quoted in part, are typical of the many hundreds of letters received:—

Ontario and Quebec: Roads good, utmost courtesy at port of entry and on leaving Canada, and reasonable prices at all times.

Quebec: Prices, accommodation, etc., all satisfactory, people charming and your officials courteous, helpful and efficient. We always enjoy our visits to your lovely country.

New Brunswick: Conditions on the trip were good; the roads were good and we received every courtesy from the Customs officials; no trouble at all.

Alberta: I really think that your service is good and helpful and the Customs officers were splendid in giving help, etc., and I am going to take my company with me again this year if I live that long.

New Brunswick and Nova Scotia: Courtesy, accommodation, prices, etc., were excellent. Every mile of the way was a delight (save for roads under construction) and the attention we received left nothing to be desired.

Quebec and New Brunswick: The Customs officials were courteous and accommodating. We went up through Sherbrooke to Quebec and enjoyed our stay. We then drove leisurely around the Gaspé and down through New Brunswick to Saint John. I offer this one suggestion, that something be done to make the road surface safer in wet weather.

British Columbia and Alberta: We loved every minute of the trip; everyone was courteous. We have been so enthusiastic about our trip that our friends here all say they must try it themselves this year. Our only complaint is the roads.

New Brunswick, Nova Scotia, Quebec: We found everybody very courteous. The accommodation and prices were for the most part excellent. We found a little difficulty in finding tourist camps and cabins on some parts of the Gaspé and on Cape Breton. We understood, however, that these are being built up more and more each year.

Prince Edward Island: The information I received was most satisfactory and was of considerable help. Everything was entirely satisfactory and I spent a most enjoyable vacation. For this reason I plan to return this following summer.

Ontario: We were very courteously treated and found every courtesy extended to us, especially by the Customs Department. Accommodations satisfactory and prices reasonable.

Ontario and Quebec: Last year was our fourth vacation in Canada. We have visited in Quebec City, Montreal, Ottawa, Kingston, Toronto and Niagara Falls. We spent about four days at Battersea, Ontario, fishing, and our 11-year-old son and 13-year-old daughter were thrilled about the big fish they caught. Your memorial to Canadian World War Veterans at Ottawa is one of the finest memorials I have ever seen. We do like Canada and everyone was nice to us; we travel by automobile.

Ontario and Manitoba: We stayed at tourist cabins and found them very clean, comfortable and inexpensive. We also had good meals at low prices. We were witnesses to a "purse snatching" and went for the police who responded quickly and settled things in a hurry. Everyone was courteous and seemed anxious to help us to have a pleasant vacation. We had a very enjoyable trip.

Manitoba: I cannot comment too highly on the courtesy of the Canadian people. Their hospitality is outstanding. I have been given every consideration and courtesy in Canada and for that reason like to spend my holidays there.

Quebec: Have always found courtesy exceptional, especially with older Customs officials.

British Columbia, Ontario and Quebec: Splendid time. My friends had never been in Canada before. They testify to the courtesy, efficiency and fairness in all their dealings with Canadians. My friends and I have always found Canadians delightful hosts and guides.

Ontario and Quebec: This was our first visit to Canada since 1932 and we enjoyed it even better than before. We have been particularly impressed by the many courtesies met with and in particular the friendly treatment from Government employees. The R.C.M.P. men were helpful in a pleasant way.

Nova Scotia and New Brunswick: Official information bureaus most courteous and helpful. Very general courtesy and hospitality, good accommodations and fair prices. Enjoyed scenic layout of roads bordering the ocean, lakes and rivers, and commanding near and extensive views of scenic beauty. Also visited Cape Breton. Travelled from Yarmouth to Boston by boat.

Ontario: The courtesy of your Customs officers at Peace Bridge, conditions met on trip, accommodations and prices were all very fine. Had a splendid vacation.

Alberta: The courtesy was fine. We are all in love with Canada for vacation. We went to Banff Park, through Glacier. From Montana we travelled with two auto loads over MacLeod to Calgary to Banff where we stayed one night and went on to Lake Louise, where we made our headquarters for the rest of our stay, travelling from there to the different points of interest. Your mountain scenery is wonderful. The drives through the timber are grand and the accommodations are quite satisfactory. The roads through the different parks are fairly good and altogether we had a very satisfactory vacation which we hope to repeat before long.

Nova Scotia and New Brunswick: We came away feeling that if we could not be Americans we would certainly want to be Canadians. Extreme courtesy, reasonable and adequate accommodations and a prevailing air of friendliness were our impressions.

Ontario: Everything was fine and we are sure coming back this summer with an extra party. I only hope you don't legislate against trailers because I never went anywhere yet for two weeks and didn't spend around $100 in the locality I visited.

Travel at the Falls

THE month of June was a very busy one at the three International bridges under the jurisdiction of the port of Niagara Falls. Mr. G. C. Gardner, Collector, reports to the REVIEW that during the month 17,483 tourist permits were issued for lengthy periods, 48,527 permits were issued for forty-eight hours or less. The total movement of travel during the month was as follows: inward, 100,100; outward, 97,881; passengers inward and outward, 891,958. During the month 33,285 Canadian cars passed outwards at Niagara Falls.

Changes in List of Customs-Excise Ports

Morses Line, P.Q., established as a preventive station under the survey of the port of St. Armand, Quebec, in lieu of Pigeon Hill, effective the 1st August, 1937.

Pigeon Hill, P.Q., a preventive station under the survey of the port of St. Armand, Quebec, closed as from 1st August, 1937.

General Increase in Business

A GENERAL increase in business transacted at both the express and postal branches, Montreal, is shown in comparative statements covering June, 1937, and June, 1936. At the Customs express branch collections amounted to $165,810, increase $22,232. Packages received totalled 16,539, increase 4,632; entries 2,594, increase 146. Collections received at the Customs postal branch amounted to $70,561 in June this year, an increase of $8,177, while parcels received numbered 23,663, increase 1,284; parcels cleared 23,054, increase 1,352; entries 2,158, increase 365.

Revenue collected at the Customs express branch, Toronto, in June last, amounted to $202,204 compared with $178,822 collected in June, 1936, a gain of $23,382. Packages received numbered 29,559, increase 6,677; entries 3,479, increase 188. Collections at the postal branch totalled $65,919, a drop of $135, while packages received numbered 29,490, increase 1,140; entries 2,587, increase 140. Packages delivered totalled 27,388.

Re United Kingdom Trade Agreement 1937

BY Order in Council (P.C. 1656) passed on the 15th July, 1937, under the authority of Section 3 of the United Kingdom Trade Agreement Act, 1937 (1 Geo. VI, c. 17), to maintain the intended margin of preference, it is ordered that, effective on and after the 26th day of February, 1937, importations of lace, nettings and bobinet produced in the United Kingdom and qualified for entry under the British Preferential Tariff, dutiable under tariff item 529, shall be entitled to a discount of 20 per cent from the Preferential Tariff rate imposed under this item.

Air Traffic At St. Hubert

WITH the resumption this summer of the Montreal-New York and the Montreal-Boston services, the latter on July 1, at the Customs Air Harbour, St. Hubert, Quebec, it is expected that July's traffic totals will show substantial gains. Increased activity is already apparent and the following totals for June last exceed those for June, 1936, by a good margin:—

Aeroplanes inward 77, increase 13; outward 81, increase 23: passengers inward 265, increase 121; outward 341, increase 179: pieces of baggage examined inward 310, increase 148; outward 405, increase 200: bags of mail inward 428, increase 54, weight 7,013 pounds, increase 978; outward 282, increase 47, weight 3,635 pounds, decrease 2,596: express parcels inward 37, increase 23; outward 21, increase 19: value of importations $2,815, decrease $10,994.

Flights cancelled owing to weather conditions in June numbered 6 compared with 5 cancelled in June last year.

Canada's External Trade in May

CANADA'S total trade in May amounted to $178,284,089 compared with $143,636,306 in May, 1936, an increase of $34,647,783 or 24·1 per cent. Imports amounted to $76,707,454 compared with $59,120,840, an increase of $16,586,614 or 29·7 per cent, and domestic exports $99,497,353 as against $83,819,757, an increase of $15,677,602 or 18·7 per cent, while re-exports totalled $2,079,282 compared with $695,715, an increase of $1,384,567 or 198·9 per cent.

May Balance of Trade

MAY exports exceeded imports by $24,869,181. A year ago the balance was $25,394,626, while in May, 1935, it was $11,805,125.

A Story of Other Days

HERE is another human interest story culled from old Customs records kept by the Collector at Paris, Ontario, in the eighteen sixties. An iron safe in the Paris office needed repairs and authorization was asked from headquarters. The correspondence that resulted spread over three and a half years before the expenses incurred, namely $40, were finally adjusted. The letter-sheets written in longhand and addressed to the Collector bear evidence of having once been folded into the form of an envelope. The first letter is written from the Finance Department, Customs, Quebec. It is dated 18th September, 1865, and is signed by Thomas Worthington, Assistant Commissioner of Customs and Excise. It reads as follows:—

> With reference to your letter of the 15th instant, reporting that the safe of your office can be repaired by the Messrs. Taylors of Toronto for the sum of $25, I have to authorize your accepting of the proposal of the parties, and charge the costs of repairs in your accounts with the Government.

The second letter from the Finance Department, signed by R. S. M. Bouchette, Commissioner of Customs, is headed Ottawa, 24th January, 1866, and is in answer to a letter from the Collector at Paris which stated that the repairs could not be effected for less than forty dollars, and authorizing the increased expenditure. Nothing more is heard of the safe for over a year. The repairs were completed, but evidently the Toronto firm had complained that they had not received payment. The third letter from headquarters is dated 18th February, 1867, and reads:—

> Adverting to your explanations respecting the sum of $40 remitted by you to Messrs. J. & T. Taylor of Toronto, for repairs to the safe of your port, but which did not reach the parties, I have to inform you that, as it appears that no registration of the letter took place as should have been done and of which you should hold a receipt, the Department will have to look to you for the amounts as the case now stands.

The next move on the part of the Collector, taking out an affidavit, elicited the following reply from the Department, dated 3rd May, 1867:—

> The Acting Minister of Finance having had under consideration your affidavit of the 24th instant as to the loss of the sum of $40, mailed to Messrs. J. & T. Taylor of Toronto in settlement of their account for repairs done to the safe of your port, I am desired to inform you that you will have to make good the amount, as it was your duty to have the letter properly registered and take a receipt therefor.

Not until January, 1869, was the affair finally closed with the reversal of the former decision, and Mr. Bouchette wrote the Collector at Paris as follows:—

> The Minister of Customs having had under consideration your application praying to be refunded the sum of $40 transmitted by you through the post office at Paris to the address of Messrs. J. & T. Taylor of Toronto, for the repairing of the safe of your port, which letter never reached the parties, I am desired to authorize your charging that sum in your contingent account for the current quarter, for which you will transmit the usual voucher in due course.

Olden Days at the Port of Quebec

IN November, 1862, R. S. M. Bouchette, Minister of Customs, ordered an inquiry into the administration of some of the larger ports of Canada, including the port of Quebec. J. W. Dunscomb was Collector at Quebec, and his observations on the voluminous report handed in by the inspectors, Messrs. Worthington and Brunel, make interesting reading to-day. Quebec was a very busy port as the following description of its activities, written by the Collector, shows:—

> The port of Quebec is perhaps the best illustration to be found in the world of a business and collection port with its extent of harbour comprising a space of 15 miles, its shipping arriving at all hours night and day amounting last year to 1,661 vessels of 807,647 tons, crowding the custom house daily in the height of season with busy hundreds of captains, merchants and clerks, all eagerly forcing on their various kinds of business—floating all the great commercial flags of the world, loading cargo and discharging goods and passengers at intervals within that space, sometimes on both sides of the river and often in the stream, together with frequent transhipments for Montreal and places in the upper part of the province as well as the United States, the great rise and fall of the tides and rapid current demanding facilities and consideration as to times and seasons.

> Supervening all this business comes the shipbuilding industry of the port with all its elaborate accounts for return duties; last year 62 vessels, 53.207 tons, of $2,287,901 value, were built, every dollar of which is only secured to the owner by registry at the custom house.
>
> The Inspectors of Ports have depicted the business of the port upon which they could not as Canadians have dilated without pride, and might have been expected to have commended the clockwork regularity with which all this business has been transacted.
>
> The collections amounting this year to $635,328 is like the business of any of the ports of collection inland and requires no comment further than to show a respectable amount to establish the claim of the port to be ranked as a collection as well as a business port.

The inspectors contended that a large amount of smuggling was carried on from the port of Gaspé into the port of Quebec, although no absolute proof of this had so far been obtained. They wrote:—

> This contraband trade, if it exists at all, is carried on in small coasting vessels, which should therefore be subjected to a much more rigorous supervision than is exercised and we would therefore rigidly enforce the coasting laws in relation thereto.

This charge of unchecked smuggling at his port elicited a vigorous reply from Mr. Dunscomb. He contended that it was all mere gossip and explained that supplies of wood, provisions, eggs, hay, oats, flour, etc., were conveyed from all the parishes on the borders of the St. Lawrence river, far and near, in carts and in boats. These went daily to the market in the lower town.

Exports of Canadian Honey

CANADA was the largest individual shipper of honey among the various 45 countries which contributed 8,829,296 pounds to the British market in 1936. The Canadian shipments of 2,295,328 pounds in 1936, which exceeded the 1935 figure by 560,000 pounds, an increase of about 33½ per cent, supplanted Jamaica as the leading exporter of honey to the British Isles. Since 1925, when 354,144 pounds of honey were shipped, the exports to the United Kingdom have mounted steadily from 4·1 per cent of the total British honey imports to 27·1 per cent in 1936.

Coffee and Tea Imports

THE imports of green coffee in May were lower than in the corresponding month of 1936, the amount being 4,361,727 pounds of the value of $459,503 compared with 5,218,392 worth $445,287. There were 14 sources of supply during the month, of which British East Africa led with 1,923,288 pounds, Jamaica 1,300,433, Brazil 329,721, Trinidad and Tobago 270,438, Colombia 184,418, United Kingdom 126,964 and Guatemala 102,360.

Tea imports were small in comparison with May, 1936, the total being 2,815,508 pounds as compared with 7,023,421. The big drop in imports was in tea of India, falling to 1,716,655 pounds from 4,727,869, while tea of Ceylon fell to 745,288 from 1,783,213. Tea of China amounted to 56,322 against 65,997, and tea of Japan 142,052 against 278,095.

Exports to Hong Kong Increased

FOR the first three months of 1937, Canadian exports to Hong Kong, consisting mostly of agricultural products and valued at $1,591,164, showed an increase of $909,513, or 133 per cent, compared with the corresponding period of 1936.

Canal Traffic

FREIGHT traffic through the Sault Ste. Marie canals during June amounted to 14,160,826 tons, the heaviest June traffic since 1920 when monthly records were first compiled. Downbound iron ore increased from 6,931,326 tons in June, 1936, to 10,881,970; wheat decreased from 12,149,818 bushels to 8,647,585, and other grains from 5,395.001 to 2,445,935 bushels. Welland Ship canal traffic increased from 1,443.765 tons in 1936 to 1,659,895, the large increase being in corn, soft coal, iron ore and sand, gravel and stone. Traffic using the St. Lawrence canals increased to 1,309,978 tons from 1,207,134 in 1936.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of June, 1936, and June, 1937:—

June, 1937, spirits potable, $633,039; June, 1936, $493.117. June, 1937, spirits, non-potable, $65.665; June, 1936, $65.882. June, 1937, validation fee, $68.523; June, 1936, $34,231. June, 1937, malt, $951,472; June, 1936, $894,114. June, 1937, beer, $38.672; June, 1936, $42.151. June, 1937, malt syrup, $18,768; June, 1936, $18,281. June, 1937, cigars, $35.870; June, 1936, $34,206. June, 1937, cigarettes, $2.516,880; June, 1936, $2.024.583. June, 1937, manufactured tobacco, $467,139; June, 1936, $424,458. June, 1937, licences, $438; June, 1936, $556. June, 1937, total, $4,796.471; June, 1936, $4,031,582.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of June, 1936, and June, 1937:—

June, 1937, tobacco, cut, 1.953,000 pounds; June 1936, 1.706.718 pounds. June, 1937, tobacco, plug, 317.596 pounds; June, 1936, 346.716 pounds. June, 1937, snuff, 74,892 pounds; June, 1936, 68,509 pounds. June, 1937, cigarettes, number 628,743,626; June, 1936, 506,108,487. June, 1937, cigars, number 11,993,368; June, 1936, 11,417,905. June, 1937, foreign raw leaf tobacco, 598,184 pounds; June, 1936, 511,185 pounds.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the four months of the fiscal year July, 1936, and July, 1937. (Decreases marked *).

Districts	1936-37	1937-38	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	403,103 57	380,962 52	*22,141 05
Halifax	1,017,488 68	1,263,136 27	215,647 59
Saint John	734,586 30	838,306 04	103,719 74
Quebec	890,517 01	1,060,641 82	170,124 81
Montreal	19,725,712 52	23,379,400 10	3,653,687 58
Ottawa	5,075,940 63	4,905,736 51	*170,204 12
Kingston	174,175 78	207,252 28	33,076 50
Belleville	399,587 31	535,828 69	136,241 38
Toronto	24,785,454 31	30,612,400 86	5,826,946 55
Hamilton	4,355,655 39	5,194,961 45	839,306 06
London	7,371,048 84	8,522,155 65	1,151,106 81

Districts	1936-37	1937-38	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Fort William	179,342 84	242,229 08	62,886 24
Winnipeg	1,712,376 63	2,162,519 81	450,143 18
Regina	166,694 68	213,518 64	46,823 96
Saskatoon	93,944 51	159,152 69	65,208 18
Calgary	836,418 26	919,749 34	83,331 08
Edmonton	293,979 21	351,635 42	57,656 21
Vancouver	4,215,776 24	5,481,106 58	1,265,330 34
Yukon	21,371 10	24,693 81	3,322 71
Total	72,483,173 81	86,455,387 56	13,972,213 75

* * HERE AND THERE * *

Reference was made in the June number of the Review to the promotion of Mr. J. C. A. Bordeleau to the position of Chief Inspector of Customs and Excise, made vacant by the appointment of Mr. E. D. Lennie to be Collector at Toronto, vice Mr. J. H. Bertram, superannuated. Mr. Bordeleau has long experience in the service of the Department, latterly as District Inspector with headquarters at Sherbrooke. His advancement to the important position of Chief Inspector is a fitting tribute to his recognized ability.

J. C. A. Bordeleau.

Wm. Hale Thompson, formerly mayor of Chicago, Ill., wrote the Department of National Revenue recently expressing appreciation of the courteous treatment he received from Canadian Customs officials when entering and leaving Canada. Last year Mr. Thompson built a fishing camp twenty-five miles east of Little Current, Ontario, connecting the lake on which his camp is situated with navigable water outside by a good road which he opened to the public. Mr. Thompson's letter reads in part as follows:—

> I wish to advise that your custom official in charge at Little Current was most courteous to me when he came aboard the yacht *Zenith* on Sunday to look over the household goods I was taking to my camp. As I understand it, he had planned on leaving for a week-end trip but when he received word that I was arriving by yacht on Sunday, he was good enough to give up his trip in order not to delay my going to my camp. I want you to know that I deeply appreciate this courtesy.

Tourist travel to Canada's National Parks established an all-time record during the fiscal year 1936-37. During the period from April 1, 1936, to March 31, 1937, visitors to the National Parks totalled 908,161, compared with 771,794 during the fiscal year 1935-36, an increase of 136,367, or seventeen per cent. The greater part of this movement parkwards is made up of motor tourist traffic, which constituted approximately ninety-six per cent of the total and comprised 226,847 motor vehicles and 873.391 passengers. Estimated rail traffic to the National Parks was 34,770.

The growth of tourist travel to the National Parks during the past decade has been phenomenal. Since the fiscal year 1926-27, when the movement totalled 391,371, the number of visitors entering the parks each year has increased by more than one hundred and thirty per cent. This evidence of " parkmindedness " among the people of Canada and visitors to the Dominion may be attributed in no small degree to the policy of constructing all-weather highways leading to or traversing the parks, and the provision of motor campgrounds and facilities for recreation, as well as the publicity and educational work carried out by the National Parks Bureau of the Lands, Parks and Forests Branch of the Department of Mines and Resources. Fur-their extension of Canada's National Park system, with resulting development and opportunities for outdoor life, may be expected to lead to a fuller and wider use of these great national playgrounds.

The National Parks of Canada are one of the more interesting developments of the present century. The establishment of Canada's first National Park almost coincided with the completion of the first transcontinental railway in 1885, when the initial area of ten square miles, embracing the mineral hot springs at Banff, Alberta, was reserved for park purposes. From this modest start grew Banff National Park, and since that time the system of National Parks has been built up by the addition of other areas until it now consists of twenty separate park units, having a total area of more than 12,500 square miles.

Canadian horses are in demand in various countries. Of recent shipments to the British Isles, the largest consisted of 70 fine horses for the London market where prices, varying from $200 to slightly over $500, were obtained. Twenty-one of the horses, each averaging over a ton in weight, met with a keen demand. Five Canadian horses were recently shipped to Barbados, British West Indies, for police duty.

A man in an automobile, who was stopped by a policeman in a town on the St. Lawrence for speeding, became very angry and called the traffic cop an ass. After he had paid his fine, the judge reproved him for what he had said to the officer.

"Then I mustn't call a policeman an ass?" he said.

"Certainly not," said the judge, "You must not insult the police."

"But you wouldn't mind if I called an ass a policeman, would you?"

"Why no, if it gives you any satisfaction," answered his honour with a slight smile.

The motorist turned to the man who had arrested him and said: "Good-day, policeman."

PROMOTION OF C. E. WOOD

One of the most important branches of the Department at headquarters is that which deals with all matters pertaining to staff and estimates. There were approximately 4,900 persons, including seasonal officers, employed by the Customs and Excise divisions as of July 1, and the branch which deals with this large staff is headed by Charles E. Wood, who was promoted recently from Chief Clerk to the newly created position of Superintendent of Staff. He has charge of staff matters throughout the Dominion, and his branch also has the duty of preparing parliamentary returns and answers to the questions placed on the order papers of the Commons and Senate. Mr. Wood entered the service in July, 1914, being first assigned to duty in the

CHARLES E. WOOD.

Refunds branch. He later was employed as a relieving officer at various ports, and in 1915 he was transferred as third-class Excise officer, serving at Prescott and later at Montreal. In 1918 Mr. Wood was recalled to headquarters at Ottawa, as Excise Statistical Clerk. In April, 1920, he was assigned to duty as Principal Clerk in the Staff branch, of which he is now the Superintendent. Promotion to Head Clerk followed, and on the death of the then Chief Clerk, Charles B. Patten, in 1929, Mr. Wood succeeded him. Charlie Wood is a man of proven executive ability and keen judgment, and is deservedly popular not only at headquarters but with the outside staff for his geniality and comradeship. His promotion to the new position of Superintendent of Staff is a just recognition of ability and conscientious discharge of onerous duties. It is an example of the merit system at work.

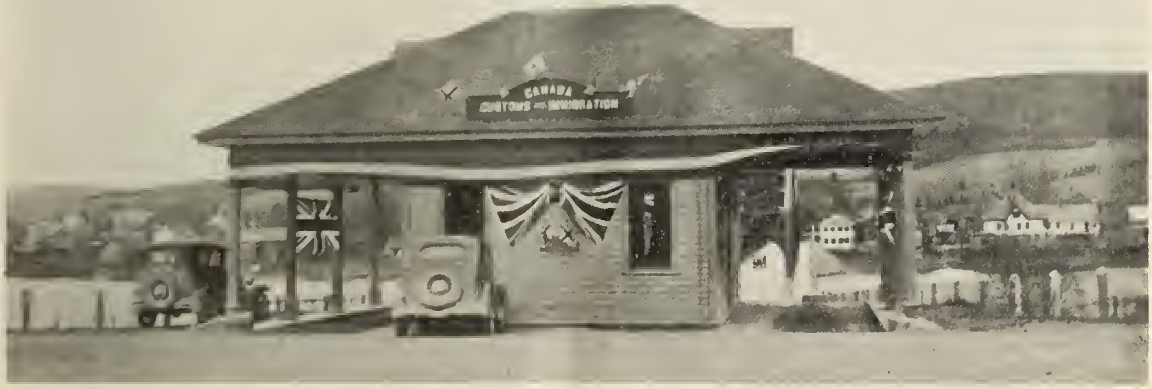
A BORDER OUTPORT IN NEW BRUNSWICK

(*Editor's Note.*—This article was prepared for the Review by H. J. Soucy of the Customs and Excise staff at Clair, New Brunswick.)

The Customs outport of Clair is located in Madawaska County, New Brunswick. It is a village of about 300 population served by the Temiscouata Railway which runs from Riviere-du-Loup, Quebec, to Connors, New Brunswick, via Edmundston, N.B. Clair is situated twenty miles above the latter town and about 290 miles above the city of Saint John. It is located on the north bank of the St. John river with the town of Fort Kent, Maine, facing it from the south bank.

A good gravel road connects Clair with Connors and Edmundston, there joining the Trans-Canada Highway. From Clair, passing through Lac Baker, the road joins Quebec Route No. 51 which joins the Trans-Canada Highway and the St. Lawrence River at Saint-Alexandre, Que.

On the completion of the Temiscouata Railway in 1890 the station received the name of Clair's in honour of Peter Clair, donor of the land for the station buildings. The locality was afterwards referred to as Clair, or as Middle St. Francis, till 1905 when it was definitely named Clair in honour of Peter Clair and his son Thomas who was at the



This illustration shows the Customs office at Clair, Madawaska County, New Brunswick, taken on Coronation Day, showing the in and out driveways with part of the International bridge. The town of Fort Kent, Maine, is opposite Clair.

time (1905) representing Madawaska County in the New Brunswick Legislature. As a Customs outport it was known as Middle St. Francis till 1905 when the name of Clair was adopted. Upper St. Francis designated what now forms part of the parish of Clair and is known as Caron Brook.

Prior to 1903 the only means of crossing the St. John River were cable ferry-boats. In that year, Joseph Long, Sr., built a wire suspension bridge for foot passengers only. It was known as "Long's Foot Bridge," and was used for about nine months of the year. At one time, besides the foot bridge, there were three ferry-boats in operation between Clair and Fort Kent. For many years there was talk of building a highway bridge between the two places, but the project only materialized in 1929 when work was started on the present bridge which was opened for traffic in September, 1930, with an official inauguration on July 1, 1931. "Long's Foot Bridge" was closed on the opening of the new bridge and was dismantled during February last.

Of the Customs officers in charge of the outport the first was Mathias Nadeau, who stayed in charge till the first days of January, 1912, when James E. Clair succeeded and remained in charge till April, 1915. Theodore Paillard then was appointed Sub-Collector and has been in charge ever since. For the Immigration Department, the first officer in charge was Magloire Caron who remained only a few months, being succeeded by Joseph A. Long, who remained in charge from 1909 to 1911. Mr. Long had then charge of the ports of Connors, Clair and Edmundston. Late Thomas J. Levesque succeeded J. A. Long in 1911 and remained in charge till his death in 1918. The Immigration service is now carried on by the Customs officer on duty.

The traffic handled at the outport for the year 1936-37 was as follows: Automobiles entered under 60-day touring permits 1,704, under traveller's vehicle permits 15; total number of United States cars inward 23,666, outward 23,822; Canadian cars outward under touring permit 499; total number of Canadian cars inward 23,874, outward 23,708; other vehicles inward 8,174, outward 8,220; passengers inward 184,120, outward 183,624.

In the vicinity of Clair are found Lac Baker, 8 miles distant, Lac Unique 11 miles, and Glasier Lake 20 miles. All three are favourite fishing, camping and picnicking places; Lac Baker specially is very popular with Madawaska County and part of northern Maine population. Every Sunday and holiday see hundreds of automobiles make their way towards Lac Baker to permit their occupants to spend the day on Costigan Island, named after an ex-Minister of Customs, the late Honourable John Costigan.

EXPORT CLEARANCES OF WHEAT

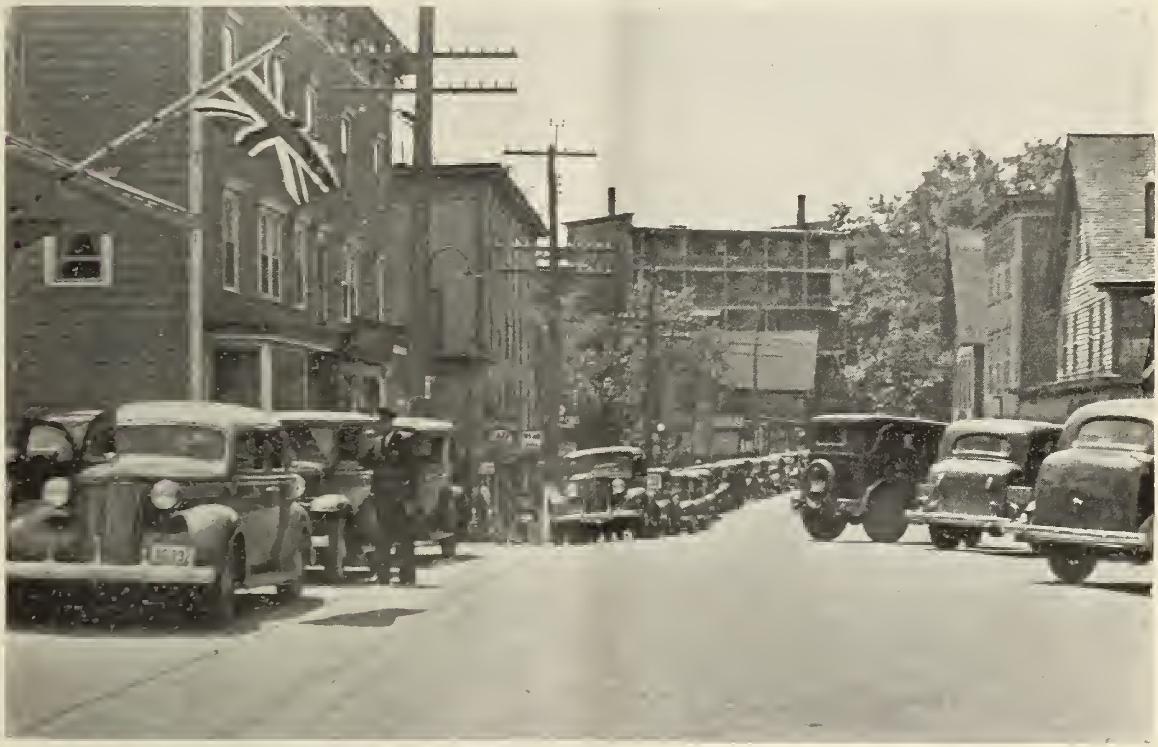
Overseas export clearances of wheat during the week ended July 9 amounted to 1,547,789 bushels compared with 3.326,558 in the corresponding week last year; imports of Canadian wheat into the United States during the latest week totalled 262,000 bushels compared with 1,726,000 a year ago. Aggregate clearances from August 1 to July 9 were 139,835,648 bushels compared with 161,152,406 during the same period of the previous crop year; the imports into the United States were 42,210,803 bushels and 47,520,000, respectively.

Overseas clearances during the week of July 9 were as follows, with corresponding figures for the previous year in brackets: Montreal, 1,487,789 bushels (1,473,773); United States ports, 35.000 (576,224); Vancouver-New Westminster 25,000 (669,815); Sorel, nil (606,746). August 1-July 9: Montreal, 45,548,332 (47,484,935) bushels; Vancouver-New Westminster, 31,897,448 (53-530,904); United States ports, 23,282,779 (26,489.905); Sorel, 14,328,382 (14,095,081); Saint John, 8,375,890 (10,759,824); Churchill, 4,293,501 (2,407,000); Three Rivers, 6,637,292 (nil); Quebec, 2,482,571 (3,677,317); Halifax, 1,855,470 (2,077,664); Fort William and Port Arthur, 571,369 (629,776); Prince Rupert, 562,614 (nil).

Metallic production by Ontario's mines and smelters during the first quarter of 1937 was valued at $46,887.079, an increase of 24·7 per cent over the corresponding period of 1936.

NEWS AND COMMENT

Rock Island, P.Q.: E. J. Struthers, Collector at Rock Island, reports that the issuing of tourist permits for extended stays in Canada is nearly ten per cent higher than last year, while Canadian cars reported outwards to the United States exceeded last year's figures by approximately fifteen per cent. Recently in one day ninety-one United States cars entered at Rock Island for the trip around the Gaspé Peninsula.



This photograph, furnished by E. J. Struthers, Collector at Rock Island, Que., was taken at noon on July 3, and shows the stream of automobile traffic entering over the July 4 holiday. At the time the photograph was taken outside the Customs office three lines of cars were being examined. There was a continuous stream of traffic until Sunday evening and 2,733 cars were handled on July 3, and 2,715 on July 4.

Halifax, N.S.: During the month of June, 1937, the total number of vessels arriving and departing at the port of Halifax, with comparative figures, is reported as follows: 1937—463, 1936—493.

The number of vessels engaged in the trans-oceanic service arriving and departing during the month of June, 1937, with comparative figures, is reported as follows: 1937—103, 1936—100.

Since January 1, 1937, the total number of vessels arriving and departing at the port of Halifax, with comparative figures, is reported as follows: 1937—3,065, 1936—2,778.

The total number of passengers landed and embarked at the port of Halifax during the month of June, 1937, with comparative figures, is reported as follows: 1937—789, 1936—662.

Toronto: Forty-one aeroplanes, inward and outward, reported through the Leaside Customs Air Harbour during June. Of this number 19 were United States planes and 22 were Canadian. Passengers carried numbered 64, of which number 38 were carried in United

States planes and 26 in Canadian. During June, 1936, a total of 34 aeroplanes reported carrying in all 45 passengers.

SHERBROOKE, QUE.: L. W. Greenland, Collector at the port of Sherbrooke, Quebec, reports Customs-Excise revenue collected during the past fiscal year amounted to $1,355 819, a net increase of $251,394 over 1935-36 receipts. Collections for the month of March, 1937, totalling $152,235, were the heaviest for any month since July, 1928, when receipts totalled $165,984. The largest revenue for any one year was taken in 1928-29, amounting to $1,568,324, exceeding the past year's revenue by $212,505. Receipts in detail for 1936-37, showing increase and decrease, were as follows:—

Import duty $397,117, increase $14,588; sales tax on imports $60,714, increase $761; Excise tax on imports $110,558, increase $10,434; sales tax $783,457, increase $226,831; Excise duty $3,338, decrease $1,526; sundry collections $636, increase $396.

Manifests received numbered 9,844, an increase of 1,736; import entries 10,264, an increase of 1,287.

Business handled at the Customs postal and express branches, Sherbrooke, during the past fiscal year, with totals for 1935-36 in brackets, was as follows: postal branch—collections $10.442 ($10,632), entries 774 (786), mail deliveries 6,139 (5,651); express branch—collections $17,523 ($14,524), entries 744 (669), express shipments received 3,476 (2,838).

PRODUCTION OF COMMERCIAL TOBACCO

The production of commercial tobacco in Canada during 1936 was estimated at 44,451,000 pounds from an acreage of 54,549 as compared with 54,473,000 pounds from an acreage of 46,870 during 1935. The estimated production in Ontario was 35,250,000 pounds as compared with 48,492,000, the acreage having been 45,746 as against 41,428. The output in the province of Quebec stood at 9,111,000 pounds as against 5,965,000 and the acreage, 8,678 compared with 5,425. British Columbia produced 90,000 pounds as compared with 16,000 on 125 acres as compared with 17.

DOMESTIC EXPORTS TO UNITED STATES

Canada's domestic exports to the United States during the first six months of the current year were 38·3 per cent in advance of the corresponding period of 1936, the total being $230,769,912 as compared with $166,836,015. Domestic exports to the United States in June were 72·6 per cent higher than in June, 1936, increasing to $45,680,251 from $26,462,157. The export of commodities affected by the agreement during six months was of the value of $120,232,851 as against $98,497,168, a gain of 22·1 per cent; the export of these commodities in June was worth $18,783,815 against $17,952,931, a gain of 4·6 per cent.

Newsprint paper was the leading export under the agreement during the six months, amounting to 27,246,649 cwt. of the value of $45,505,927 compared with 22,247,621 cwt. at $38,499,234 a year ago; 7,534,801 cwt. of wood pulp worth $16,865,727 compared with 6,015,219 cwt. at $12,384,365; whisky, $8,936,546 against $9,685,846; 147,339 head of cattle at $6.877,249 against 154,960 at $6,594,163; 475,327 cords of pulpwood at $3,398,031 against 327,684 at $2,188,839; shingles, $3,110,522 compared with $2,429,333; artificial crude abrasives, $2,608,801 compared with $1,761,418; asbestos, $2,426.270 against $1,780,308; cyanamid, $2,071,147 against $1,540,251; asbestos sand and waste, $1,609,391 against $896,135; nickel in matte or speiss, $1,299,640 against $1,028,137; bran, shorts and middlings, $1,944,611 as compared with $838,203, and fresh lobsters, $1,603,902 compared with $1,210,971.

Other leading commodities exported under the agreement during the six months were as follows, with figures for 1936 in brackets: hay, $868,488 ($23,235); turnips, $335,902 ($365,425); fresh and frozen smelts, $342,428 ($620,607); fresh and frozen whitefish, $767,852 ($645,477); beaver skins, $354,954 ($222,536); mink skins, $841,088 ($1,042,165); wolf skins, $326,817 ($298 876); cheese, $398,280 ($476,794); laths, $485,311 ($275,965); logs, $459,057 ($335,844); telegraph and telephone poles, $458,352 ($256,150); ploughs and parts, $382,250 ($234,295).

QUESTION BOX AND LETTER BAG

A Suggestion from Stratford

R. Knipe, Cashier and Computing Clerk at the port of Stratford, Ontario, writes:—

Referring to the suggestion of Officer James Thomson in the May number, regarding the totals of duty and taxes on the B. 16, this suggestion could be followed out on the B. 1 Amended. Further, as the majority of long room entries are made by agents of the importer, the statement concerning the power of attorney could be shown.

Regarding Settlers' Effects

In the July number of the Review, Question Box and Letter Bag, an answer to a question in regard to cars presented by settlers, not owned by them for at least six months before their arrival in Canada, was given, based on the then existing ruling, in effect, prior to July 1, 1937. On July 1, 1937, a change was made in the rulings on Settlers' Effects and these are outlined on pages 5 and 6 of the July Review, and should be followed as from and including July 1, 1937.

JUST AMONG OURSELVES

JULY-AUGUST

ADDITIONS

Nova Scotia

Halifax: J. E. Beed, Customs Excise Clerk.

New Brunswick

McAdam Junction (St. Croix): C. H. McAleenan, Customs Excise Enforcement Officer.

St. Stephen (Upper Mills): K. G. Lister, Customs Excise Enforcement Officer.

Woodstock (St. Leonards): R. P. Violette, Customs Excise Examiner, Grade 1, Outport.

Quebec

St. Johns: A. E. Beauregard, Stenographer, Grade 1.

Ontario

Belleville: J. W. Stringer, Customs Excise Examiner.

Fort Erie: G. S. Quirk, Customs Excise Examiner.

Hamilton: P. Paton, Clerk, Grade 1; L. S. Powell, Customs Excise Clerk.

Niagara Falls: M. J. McCutcheon, Customs Excise Examiner.

Sarnia: G. C. Gardiner, Customs Excise Examiner.

Toronto: S. B. Bentley, Customs Truckman; M. B. Collier, Customs Excise Examiner; S. I. Goldstein, Office Boy; M. K. Holyday, Stenographer, Grade 1; R. R. Lightfoot, Office Boy; May Couper, Office Appliance Operator, Grade 2; C. T. Millen, Office Boy; P. E. Walters, Watchman.

Windsor: W. P. Bolton, Customs Excise Examiner; R. H. Morrison, Customs Excise Examiner; W. L. Lemmon, Customs Excise Examiner.

Manitoba

Winnipeg: D. K. Hamilton, Clerk, Grade 1.

Alberta

Edmonton: George Merryweather, Customs Excise Examiner; A. G. Moore, Customs Excise Clerk; L. M. Roberts, Customs Excise Examiner.

British Columbia

New Westminster (Huntingdon): G. J. Catherwood, Customs Excise Examiner.

Vancouver: William Bardsley, Customs Guard.

Yukon Territory

White Horse: G. F. S. Watson, Customs Excise Examiner (Yukon).

Administrative

R. J. Beaudry, Office Boy; C. S. Carruthers, Office Boy; A. C. Challis, Office Boy; R. C. Godding, Office Boy; E. G. Ladner, Stenographer, Grade 1; E. E. S. Leach, Office Boy; J. R. F. Taylor, Office Boy.

Audit

Toronto: S. M. Sobel, Office Boy.

Inspection

Regina, Sask.: W. H. Matthews, Stenographer, Grade 1.

DEDUCTIONS

Quebec

Montreal: J. E. Beauchamp, Customs Excise Clerk (retired).

St. Johns: J. M. Clouthier, Stenographer, Grade 1 (services terminated).

Ontario

Belleville: J. M. Matthews, Customs Excise Examiner (services terminated).

Brantford: F. C. Schuler, Computing Clerk (retired).

Hamilton: J. S. Craig, Express and Postal Computing Clerk (deceased); J. H. Lewis, Customs Excise Clerk (retired).

Niagara Falls: F. B. Wincott, Customs Excise Examiner (rejected).

Toronto: O. M. Pope, Stenographer, Grade 1 (services terminated); R. F. Sproule, Customs Excise Clerk (retired); L. C. Whitelaw, Office Appliance Operator, Grade 2 (rejected); B. Yurtis, Customs Excise Clerk (deceased).

Manitoba

Brandon (Coulter): F. M. Pope, Sub-Collector of Customs and Excise, Limited Service (retired).

Emerson: Norman McDougall, Collector of Customs and Excise, Grade 3 (retired).

Winnipeg: R. I. Ritchie, Clerk, Grade 1 (rejected).

Administrative

James Glass, Clerk, Grade 3 (retired); Robert Telford, Chief Customs Excise Statistical Clerk (deceased).

Investigation—Drawbacks

Vancouver: P. G. Stagg, Customs Excise Clerk (services terminated).

Undervaluation

Vancouver: J. C. Barton, Assistant Inspector of Customs and Excise (retired).

PROMOTIONS

Nova Scotia

Halifax: H. S. Heisler, from Chief Customs Excise Clerk, Grade 5, to Surveyor of Customs and Excise, Grade 5.

Quebec

Montreal: J. J. L. Barry, from Computing Clerk to Assistant Customs Appraiser; J. O. Daunais, from Customs Excise Examiner, to Senior Customs Excise Examiner; Emile Denis, from Computing Clerk to Assistant Customs Appraiser; J. S. Gervais, from Computing Clerk to Assistant Customs Appraiser; J. A. L. Turmaine, from Customs Excise Examiner to Cashier and Computing Clerk.

Ontario

Hamilton: J. A. T. Danahy, from Customs Excise Clerk to Customs Excise Cashier.

Ottawa: W. J. Reynolds, from Customs Express and Postal Cashier to Customs Excise Cashier; J. R. Welsford, from Express and Postal Computing Clerk to Computing Clerk.

Toronto: S. T. Barrett, from Customs Excise Clerk to Express and Postal Computing Clerk; A. Briggs, from Customs Excise Cashier, Grade 8, to Assistant Customs Appraiser; G. E. Crowley, from Customs Truckman to Customs Excise Clerk; W. S. Drinkwater, from Customs Appraiser, Divisional, to Chief Customs Excise Clerk, Grade 8, Port; H. C. Ferris, from Office Boy to Clerk, Grade 1; G. E. Hare, from Customs Excise Clerk to Express and Postal Computing Clerk; J. H. McDonald, from Office Boy to Clerk, Grade 1; A. C. Savage, from Express and Postal Computing Clerk to Assistant Customs Appraiser; H. W. Waters, from Computing Clerk to Assistant Customs Appraiser.

Alberta

Edmonton: R. B. Stevenson, from Computing Clerk to Senior Customs Excise Clerk; Henry Taylor, from Customs Excise Examiner to Cashier and Computing Clerk.

British Columbia

Vancouver: H. F. Thorn, from Express and Postal Computing Clerk to Customs Express and Postal Cashier; Donald West, from Express and Postal Computing Clerk to Customs Express and Postal Cashier.

Administrative

W. J. McNamara, from Laboratory Assistant to Senior Laboratory Assistant; C. A. O'Reilly, from Senior Customs Excise Checking Clerk to Principal Customs Excise Checking Clerk.

PROMOTIONS AND TRANSFERS

Ontario

H. H. Becker, from Sub-Collector of Customs and Excise, Grade 2, Kitchener (Waterloo), to Customs Excise Cashier, Kitchener; H. R. Mahew, from Customs Excise Examiner, Grade 1, Outport, Ottawa (Renfrew), to Computing Clerk, Ottawa.

TRANSFERS

Ontario

C. M. Stone, from Customs Excise Clerk, Fort Erie, to Customs Excise Clerk, Hamilton; F. J. McCallum, from Sub-Collector of Customs and Excise, Grade 1, Hamilton (Oakville), to Customs Excise Clerk, Hamilton.

British Columbia

Andrew Porter, from Sub-Collector of Customs and Excise, Limited Service, Outport, Nelson (Myncaster), to Customs Excise Examiner, Trail.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JULY, 1936 AND 1937

—	1936	1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	7,226,122 30	8,386,626 91		
Less Refunds and Drawbacks	856,560 03	777,464 88		
Net	6,369,562 27	7,609,162 03	1,239,599 76	…
Excise Taxes	13,308,226 11	16,547,053 12		
Less Refunds and Drawbacks	280,647 05	283,657 48		
Net	13,027,579 06	16,263,395 64	3,235,816 58	…
Excise Duties	4,313,232 05	4,904,182 64		
Less Refunds and Drawbacks	40,198 84	42,013 77		
Net	4,273,033 21	4,862,168 87	589,135 66	…
Sundry Collections	66,225 10	95,394 75		
Less Refunds	83 10	45 20		
Net	66,142 00	95,349 55	29,207 55	…
Net Totals	23,736,316 54	28,830,076 09	5,093,759 55	…
Net Increase	…	…	5,093,759 55	…

TOTALS FOR FOUR MONTHS

—	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	29,290,054 32	34,112,683 78		
Less Refunds and Drawbacks	2,867,095 43	2,961,131 25		
Net	26,422,958 89	31,151,552 53	4,728,593 64	…
Excise Taxes	40,454,955 53	54,266,610 26		
Less Refunds and Drawbacks	1,020,757 43	1,170,623 50		
Net	39,434,198 10	53,095,986 76	13,661,788 66	…
Excise Duties	15,712,134 97	18,124,369 56		
Less Refunds and Drawbacks	223,725 36	237,694 59		
Net	15,488,409 61	17,886,674 97	2,398,265 36	…
Sundry Collections	247,383 33	263,460 85		
Less Refunds	314 79	82 70		
Net	247,068 54	263,378 15	16,309 61	…
Net Totals	81,592,635 14	102,397,592 41	20,804,957 27	…
Net Increase	…	…	20,804,957 27	…

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JULY, 1936, AND JULY, 1937.

—	July 1936	July 1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	6,348,410 82	4,716,728 03	…	*1,631,682 79*

TOTALS FOR FOUR MONTHS

—	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	72,483,173 81	86,455,387 56	13,972,213 75	…

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN EXPORT TRADE DURING THE MONTH OF JULY, AND THE FOUR MONTHS ENDED JULY, 1936 AND 1937

—	July, 1936		July, 1937	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	83,898,858	....	99,157,775
Total Exports (Foreign Produce)	....	1,069,426	....	984,621
Principal Items of Exports—				
Wheat.......................... Bush.	25,912,508	21,884,644	8,602,689	12,291,291
Wheat flour.................... Brls.	444,905	1,707,265	334,964	1,985,590
Fish............................ Cwt.	199,165	2,074,230	220,284	2,492,341
Furs............................ $	....	920,628	....	1,020,600
Meats.......................... Cwt.	190,652	2,823,004	245,483	3,496,767
Cheese......................... Cwt.	115,411	1,551,791	150,712	2,256,239
Planks and boards.............. M ft.	153,897	3,246,505	171,241	4,319,247
Wood pulp...................... Cwt.	1,403,576	2,876,614	1,443,302	3,630,824
Newsprint...................... Cwt.	4,680,980	8,046,237	6,103,263	11,234,434
Automobiles and parts.......... $	....	1,881,697	....	3,030,251
Copper, partially manufactured... Cwt.	360,901	3,080,981	440,131	5,959,019
Nickel, unmanufactured.......... $	....	3,423,723	....	4,672,131

—	Four months ended July, 1936		Four months ended July, 1937	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	304,323,639	....	371,649,593
Total Exports (Foreign Produce)	....	3,066,623	....	5,834,039
Principal Items of Exports—				
Wheat.......................... Bush.	85,565,420	68,330,819	32,427,067	43,273,761
Wheat flour.................... Brls.	1,604,891	[illegible]	1,359,549	8,133,815
Fish............................ Cwt.	630,204	[illegible]	820,772	7,642,431
Furs............................ $	....	[illegible]	....	4,047,443
Meats.......................... Cwt.	683,876	[illegible]	975,563	14,663,683
Cheese......................... Cwt.	209,706	[illegible]	250,712	3,766,785
Planks and boards.............. M ft.	568,290	[illegible]	607,269	15,121,674
Wood pulp...................... Cwt.	4,800,429	[illegible]	[illegible]	13,941,403
Newsprint...................... Cwt.	19,376,398	33,423.472	[illegible]	42,586,657
Automobiles and parts.......... $	....	7,132,198	....	10,070,865
Copper, partially manufactured... Cwt.	1,339,067	11,343,146	[illegible]	19,705,054
Nickel, unmanufactured.......... $	....	13,134,343	....	18,692,592

Gold held under earmark at the Bank of Canada

	Fine [illegible]
Net increase, month of July, 1937...............	95,56[illegible]
Net increase, four months ended July, 1937.......	95,56[illegible]

Sci

The National Revenue Review

In this Issue

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F. T. Pattison tells of days before the automobile

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REVENUE AND TRADE TABLES
INCOME TAX COLLECTIONS
EXCISE DIVISION NOTES
NEWS AND COMMENT, LETTER BAG

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September 1937

Vol. X

No. 12

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
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Commissioner of Excise, DAVID SIM.
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Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, P. L. YOUNG.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. X OTTAWA, SEPTEMBER, 1937 No. 12

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

Completes Its Tenth Year

WITH this number the Review completes its tenth year of uninterrupted monthly publication. In October, 1927, the first issue appeared, when Hon. W. D. Euler was Minister of National Revenue. It has proved to be of service and interest to the press and public, and many of its articles have been reprinted widely not only in Canada but in other countries. The staff of the three divisions of National Revenue have come to regard the Review in the light of a tried and true friend conveying information in a simple non-technical way and smoothing out many of their difficulties. To the *Editor* who has had charge of the publication since the first number ten years ago, the work entailed in its production has been lightened by the constant co-operation of members of the staff from coast to coast. For this, sincere thanks are extended. The constant aim of the Review has been to present information in a friendly way, and to stress to the staff the importance of treating the public fairly and considerately. That the publication is of value to the staff and press has been demonstrated on many occasions. It occupies a niche of its own in the field of government publications, as it is written and edited in newspaper style and the telling of the humorous side of departmental activities is not neglected. The past ten years have brought drastic changes not only to the staff at headquarters but at the various ports. Many who used to be with us are here no longer. Old familiar friends have silently stolen away. The *Editor* thanks those who have contributed to the columns of the Review during the past decade and hopes that this friendly assistance will continue to be accorded.

Amusing Incidents at the Border

MANY amusing incidents occur to enliven the daily routine of Customs officers handling tourist traffic at border points. On a recent visit to Niagara Falls the *Editor* was informed by G. C. Gardner, Collector, of the following:—

Honeymooners, of course, flock to Niagara Falls, and an incident in which the confused bridegroom produced the wrong licence when asked for his registration card occurred. There is usually some hurried searching in pockets and purses when a tourist who is not used to crossing the international boundary is asked for his licence card. In this particular case the Customs officer had asked for the licence card. The young man behind the wheel fumbled through his pockets and pulling out his marriage certificate said proudly "there you are."

To come a long distance expressly to see Niagara Falls and then not to recognize the great cataract when they passed close beside it was the experience of two young ladies from the southern United States. Leaving the bus on which they had come and rushing up to the wicket of the local agent of the inter-urban bus line, the girls demanded of the agent: " Where are the falls; we want to see them?" " Didn't you just come off that bus?," asked the agent. " Yes, we did, why?" the young ladies asked. " Well, you came right by the falls on the bus before you reached this terminal," the agent informed the astonished visitors. " Oh, we didn't know that was the falls," they exclaimed.

Indians and wild animals figured prominently in another elderly lady's questions about the advisability of her and her husband and two boys motoring as far north as Timagami on a fishing trip and there living in a trailer. " Tell me," she asked the Customs officer, " will I be safe in this trailer alone away up there among all those Indians?" She was assured that Timagami was quite well populated and that the few Indians there were civilized. " What wild animals run loose up there? Will I need to keep the door locked?" She was told that all the wild animals she would probaby see were a few skunks and squirrels and perhaps a friendly black bear.

Frequently there are amusing incidents due to ignorance of Canadian geography. Recently a party of tourists entered at Niagara Falls expecting to be in Canada but a few hours, during which time, however, they intended to run down to St. Anne de Beaupré in Quebec, then motor back to Windsor, Ontario, and re-cross into the United States at Detroit.

Another touring party from the southern states informed the immigration officer at the Falls View bridge that they would be returning in two days, as they only intended taking a little run through Ontario, Quebec, New Brunswick and Nova Scotia.

Passing July's previous record of 38,101 sixty-day touring permits issued at Niagara Falls, which mark was set in 1930, Mr. Gardner informed the *Editor* that this port issued 38,570 such permits in July this year. This new peak exceeded the previous one by 469 while it showed an increase of 6,087 permits issued compared with July, 1936. Traveller's vehicle permits numbered 361 (including 168 with bond) for July last, an increase of 56 over July, 1936, while permits issued for Canadian cars outward for touring purposes numbered 12,136, an increase of 2,725. United States cars entered for periods of 48 hours or less totalled 97,717, a gain of 8,235.

The total number of automobiles, inward and outward, handled during July was 359,832. This compares with 304,186 handled during July, 1936, a difference of 55,646. Passengers carried numbered 1,725,747, an increase of 277,787. Other vehicles numbered 11,032, an increase of 1,660. Traffic figures in detail were:

United States cars inward 139,595, increase 15,983, outward 123,961, increase 26,178; Canadian cars inward 49,401, increase 3,511, outward 46,875, increase 9,974; other vehicles inward 5,483, increase 785, outward 5,549, increase 875; passengers inward 865,658, increase 113,604, outward 869,689, increase 173,783.

Changes in List of Customs-Excise Ports

Chandler, Que., established as a preventive and manifesting station under the survey of the port of Paspebiac, Que., effective the 1st September, 1937.

Fairlawn, Sask., a preventive station under the survey of the port of North Portal, Sask., closed as from the 1st September, 1937.

Beaubier, Sask., established as a preventive station under the survey of the port of North Portal, Sask., in lieu of Fairlawn, effective 1st September, 1937.

Pacific Highway, B.C., a preventive station, established as an outport and warehousing port under the survey of the port of New Westminster, B.C., effective 1st September, 1937.

A Glimpse of Montreal's Shipping Activities

(This article was prepared by A. Aucoin, Surveyor of Customs and Excise, Montreal.)

THE official opening of navigation at the Port of Montreal creates a great deal of interest every spring and turns the water front from a long winter slumber into feverish activity.

Steamers from nearly all parts of the world, ships which have crossed the seven seas, sail up the St. Lawrence with Montreal as their destination. To the Captain of the first boat reaching the metropolis—sometimes after a close race with other ships—a gold headed cane is donated by the National Harbours Board. This year, the recipient of the much coveted prize was Captain Charles Richardson (nicknamed "Ginger Dick" by his confreres), of the C.P.R. Liner *Duchess of York*, which docked at 7.30 a.m., on April 19. The ship was met by Captain Alex. Ferguson, Port Manager, Captain J. P. Dufour, Harbour Master, Officers of the C.P.R. and officials of the National Revenue Department.

The St. Lawrence route having been opened, other ships followed, and, up to July 31 last, 509 inwards from sea had unloaded their cargo in the different sheds of the port. The number of ships reported inwards coastwise was 1,863 on July 31, and 1.928 outwards coastwise. This represents a substantial increase over last year's figures and indicates that business is on the upward trend. The general improvement is also reflected in the increased number of passengers, 15,590 of whom up to July 31 had landed with 34,504 pieces of baggage. This is an increase of 3,500 passengers over the same period last year. Undoubtedly the King's Coronation in May caused an early return movement, but one may have an idea of the number of Canadians who have left their homes to visit the motherlands when they are now returning to this port at an average number—which is constantly increasing as the season goes on—of over two thousand a week. The special cruises to New York, to Newfoundland and other points in the Gulf of St. Lawrence are very popular.

Among the noticeable events to the credit of the port this year, one is outstanding: The arrival of the British aircraft "Caledonia," on July 8, at 4 o'clock p.m., under the command of Captain A. S. Wilcockson, who was assisted by Chas. Henry Bowes, first officer, Thomas Adams Vallette and Thomas Eric Hobbs, both expert wireless operators, and Frank Murray, engineer.

A new chapter of the history of civil aviation had been written when aircraft landed on the river a few hundred feet from the south shore and two miles east of Boucherville. When the officers stepped ashore, they were met by Honourable C. D. Howe, Minister of Transport, S. J. Hungerford, President of the C.N.R., Customs officials headed by their Collector, Arthur Laing, J. A. Wilson, Comptroller of Canadian Civil Aviation and a number of other well-known men.

The Union Jack and the British marine flag hoisted on the pier floated in a soft breeze, and the crowd heartily greeted the famous English airmen.

More could be said on the activities of the Montreal air port. New services have been inaugurated this summer, and towards the end of this month an air pageant such as Montreal has never seen will thrill thousands of onlookers.

As usual, the port of Montreal has welcomed the visit of several war training ships, such as the H.M.S. *York*, *Ajax*, *Dundee* and *Apollo*, the Belgium training ship *Mercator* and the submarine *Permit* from the United States.

The Customs Guards have been very active and, as in other seasons, they have proven their usefulness. To them is entrusted the task of watching and stopping smugglers along the water front. They cover a territory of approximately ten miles along. The day staff boards and searches all ships; the night men are stationed in different sections of the port and a chief guard in charge patrols the port. From the opening of navigation, these men have made sixty seizures and the articles seized are of such variety that, excepting rum, whisky and cigarettes, they would be highly valued by a pawn-shop merchant or a museum keeper.

Departmental Rulings

BENCH Threading Machine, as illustrated and described in the catalogue published by the Geometric Tool Co., New Haven, Conn., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

"Hansen" Corn Filler, per illustration, manufactured by the Hansen Machinery Corporation of Cedarsburg, Wis., designed for the filling of cans with corn, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

"Sturdy-Bilt" Beverage Bottle Washer, per illustration, manufactured by the Sturdy-Bilt Equipment Co., Milwaukee, Wis., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

Compressor, used to liquefy the gas and force the liquid from the drums into "Cardox" Cartridges, at the present time is held to be of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427, under the Canada-United States Trade Agreement.

EZE-Way All Electric Frozen Custard Machine, per illustration, manufactured by the General Equipment Company, Indianapolis, Indiana, designed for the making of frozen custard, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

Model D 10 and Model E 24 "Multiplex" High Production Wire Forming Machines, per illustrations, designed for automatically straightening, cutting and forming wire to requirements, at the present time are held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motors—Item 445g.

"Bliss" Toggle Press, per photographs, manufactured by the E. W. Bliss Co., Brooklyn, specially designed for the manufacture of metal ends for reels, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

Notable Gains in Halifax Shipping

A NOTABLE increase in shipping activities at the port of Halifax during the month of July last compared with July, 1936, and July, 1935, is shown in the monthly report issued by the National Harbours Board. A total of 5,509 passengers landed and embarked during July compared with 2,014 landed and embarked during July, 1936, and 1,380 during July, 1935. The number of vessels arriving and departing increased to 566, registered tonnage 440,434, from 516 vessels, registered tonnage 402,477, in July, 1936, and 497 vessels, registered tonnage 439,216, in July, 1935. Vessels engaged in the transoceanic service numbered 120 as against 109 in July last year, while those engaged in the coastwise trade totalled 446 as against 407. Cargo tonnage handled increased to 173,499 tons from a total of 121,838 tons in July, 1935.

The record for the first seven months of this year, January 1 to July 31, is equally good showing gains at all points compared with the same period of last year. Passengers landed and embarked numbered 14,418, increase 4,338; vessels arriving and departing 3,631, increase 337; cargo tonnage handled 1,382,137, increase 181,974.

The Enchanting Flowers of the Sea

IN the letters which reach the *Editor's* desk there are occasionally some botanical notes from the Publicity Branch of the Department of Agriculture. These notes are not of the " dry as dust " variety but often are prepared with literary skill and craftmanship. The *Editor* is pleased to reproduce here the " Botanical Notes " for August written by E. W. Hart, of the Botany Division, Central Experimental Farm, Ottawa.

How fortunate are those who dwell by the sea, or those tourists who have the opportunity of even a sight of the seaweeds, those enchanting flowers of the sea which at low tide lie stranded on the shore.

They are different colours, shapes and sizes. Some adhere closely and firmly to the rocks, and remind one of ferns. Others are ribbon-like in their growth and wavy on their margins. Another kind bears upon it little balloons or bladders which, when pressed, pop with quite a loud report.

The ribbon-like kinds are sometimes hung up at home and used as a barometer. At the approach of rain the ribbons become wet and limp, and dry again when fine dry weather returns. These primitive but reliable barometers will sometimes last for years.

Growing beyond reach of the tide, in the dunes and sandy waste lands at the back of the beach, are sturdy clumps of the beach pea, with its showy sprays of purple butterfly-shaped flowers, soon to be followed by pods swollen with large peas. These peas look tempting, but they are unfortunately very bitter. It is said, however, that some people on the east coast of England supported themselves, to great extent, with these peas during a famine.

Farther back from the beach will be seen the ragged but silky white and brown tassels of the cotton grass, whilst peeping out from the shorter herbage, the Grass of Parnassus cannot fail to arrest attention and arouse admiration.

This dainty flower (like a waxy anemone) is invariably seen to excellent advantage, for it does not possess a wealth of foliage, has an upright habit, and opens wide its white, green-veined blossoms to the full light of day.

Pick a flower and examine it, and you will find that its structure is wonderful. In the centre are the pistils surrounded by the prominent stamens, and then arranged in a most methodical way are the fan-like scales, fringed with white hairs and terminating in yellow wax-like glands. On the other side of these curious structures are the nectaries, where the nectar or honey is secreted.

But why call this plant Grass of Parnassus? Parnassus by all means; for it is said to have sprung up on Mount Parnassus, regarded by the ancient Greeks as the central point of the earth, the abode of grace and beauty.

For this and other botanical wonders of poetry, grace and beauty, one may well leave the beaten track, the work-a-day world, to wander in a living fairyland, where as a result of quiet communion one may be stimulated and encouraged, both physically and morally, and return to civilization invigorated and comforted, thus better able to do duty in the great battle of life.

Gains in Collections at Montreal

WITH net gains in revenue of $23,400 and $12,312 respectively, the Montreal Express and Postal branches showed increased activity in every department during the month of July last compared with July, 1936. Collections at the express branch totalled $158,396, as against $134,996 collected in July last year, while packages received numbered 13,589, an increase of 2,964, and entries numbered 2,197, an increase of 206. A total of $76,741 in duty was received at the postal branch in July, compared with $64,429 received in July, 1936. Other business transacted at this branch included 24,220 parcels received, an increase of 1,625; 23,727 parcels cleared, an increase of 1,732; 1,884 entries, an increase of 273.

Substantial Increase In Air Travel

TWO hundred and ten aeroplanes carrying a total of 879 passengers reported through the Customs Air Harbour, St. Hubert, Quebec, during the month of July last, a substantial increase compared with the same month last year, when 96 aeroplanes reported, carrying in all 282 passengers. Proportionate increases, due in part to the resumption of the Montreal-Boston air service, were recorded in most sections of business transacted in July at this busy international air harbour. Totals in detail for July, 1937, showing comparison with July, 1936, were:—

Aeroplanes inward 107, increase 58, outward 103, increase 56; passengers inward 399, increase 281, outward 480, increase 316; pieces of baggage inward 464, increase 301, outward 593, increase 392; bags of mail inward 483, increase 83, weight 7,773 pounds, increase 1,264 pounds, outward 290, increase 2, weight 4,153 pounds, decrease 2,839 pounds; express parcels inward 36, increase 23, outward 9, decrease 7; value of importations $18,801, increase $6,620. Flights cancelled owing to weather conditions numbered 1 inward and 1 outward in both months.

Goods by Highway Vehicles

COLLECTORS were advised on August 4, 1937, by official memorandum, signed by Mr. H. D. Scully, Commissioner of Customs, as follows:—

Transportation of Imported and in Transit Goods by Highway Vehicles.—Section 7 of Series D. No. 8 is amended by the addition of the following:—

Provided, however, that goods arriving by highway vehicles entitled to entry on Form B. 4 as settlers effects or goods for bona fide exhibitions eligible for entry on Form B-18 may be allowed to proceed to interior destinations under traveller's vehicle permit for the vehicle and Manifest Form A-8 for the goods, but without convoy, and the same privilege may be granted the theatrical scenery and effects intended for entry at an interior port, if the report and deposit required under Memorandum Series D. No. 22 is not made at the frontier.

The third paragraph of Supplement No. 2 to Series D. No. 8 (beginning " the effect of this change ") is cancelled.

Tariff Change by Order in Council

BY Order in Council (P.C. 1878) dated the 6th August, 1937, passed under the authority of Section 284 of the Customs Act, the following regulation is made and established:—

Regulation.—The articles or materials enumerated in the following item, when imported for the uses designated, shall be subject to the several rates of duties of Customs, if any, set opposite thereto:—

Materials and parts as hereinafter specified, when imported by manufacturers of umbrellas, parasols, sunshades, walking sticks or canes, under such regulations as may be prescribed by the Minister, for use in the manufacture of such articles in their own factories: Mounts, sticks, rods, ribs, runners, rings, caps, notches, tips, ferrules and assembled frames; and umbrella-covering fabrics of a kind not made in Canada, whether or not specially treated but not further manufactured than with hemmed selvedges, when imported in lengths of not less than ten yards, each, with or without natural selvedges. . . . .

British Preferential	Intermediate	General
Free	Free	20 p.c.

(To be designated as tariff item No. 801).

The Order in Council referred to is effective on and after the 14th August, 1937, the date of publication in the *Canada Gazette.*

The Intermediate Tariff Extended to Uruguay

ORDER in Council (P.C. 1999½) dated 21st August, 1937, provides that the benefit of the Intermediate Tariff, which was extended to products originating and coming from the Republic of Uruguay by Order in Council (P.C. 2000), dated 7th August, 1936, as published in Memorandum Series D No. 45, be further extended until the 12th November, 1937, subject to previous termination by the coming into force of the Trade Agreement between Canada and the Republic of Uruguay.

Canada's Leading Markets in July

THE following were Canada's twelve leading markets in July: United States $40,354,000, United Kingdom $36,495,000, Belgium $2,635,000, Australia $2,590,000, Japan $2,310,000, New Zealand $2,011,000, British South Africa $1,174,000, France $1,108,000, Germany $1,042,000, British West Indies $944,000, Netherlands $915,000, Argentina $843,000.

Canadian Trade with the United States

CANADA'S exports to the United States in July of commodities affected by the trade agreement amounted to $23,147,411, the total export being $40,354,377. The export of these commodities in July 1936 was $17,514,178 and the total was $29,517,464. During the first seven months of 1937, the export to the United States of the commodities was of the value of $147,390,262 and the total export $271,124,289, compared with $116,011,346 and $196,353,479 a year ago.

The leading commodities in July were as follows, with the 1936 figures in brackets: fresh strawberries $77,380 ($50,495), maple sugar $137,800 ($25,416), whiskey $1,203,360 ($1,365,711), cattle less than 175 pound $202,737 ($202,029), cattle over 700 pound $1,573,707 ($299,500), horses $115,792 ($150,538), fresh lobsters $270,952 ($269,953), cheese $25,374 ($246,700), logs $216,182 ($44,059), softwood planks and boards $1,200,394 ($1,085,159), pulp wood $1,647,638 ($1,463,911), wood pulp $2,887,301 ($2,142,223), newsprint $8,837,412 ($6,192,086), abrasives $571,806 ($321,957), asbestos $545,515 ($326,304).

Leading commodities during the seven months: bran and shorts $2,121,679 ($1,251,961), whiskey $10,139,906 ($11,051,557), beef cattle $8,793,233 ($6,914,118), fresh lobsters $1,874,854 ($1,480,924), softwood planks and boards $8,119,707 ($6,493,912), hardwood planks and boards $1,250,161 ($604,554), wood pulp $19,753,028 ($14,526,588), pulp wood $5,045,669 ($3,652,750), shingles $3,599,676 ($2,967,358), newsprint $58,343,339 ($44,691,320), nickel in matte or speiss $1,480,299 ($1,175,158), artificial abrasives $3,180,607 ($2,083,375), asbestos $2,971,785 ($2,106,612), asbestos sand and waste $1,849,584 ($1,083,195), acetic acid $1,319,714 ($821,442), cyanamid $2,220,580 ($1,618,498).

Overseas Export Clearances of Wheat

OVERSEAS export clearances of wheat during the week ending August 5 amounted to 1,476,892 bushels compared with 1,701,898 in the previous week and 3,664,692 in the same week of 1936. Imports of Canadian wheat into the United States for consumption and milling in bond for re-export in the latest week totalled 182,000 bushels compared with 1,427,000 a year ago. Clearances during the week of August 5 follow, with 1936 figures in brackets: Montreal, 1,282,809 (1,295,979) bushels; United States ports, 194,000 (862,098); Vancouver-New Westminster, 83 (462,715); Sorel, nil, (1,043,900).

Canada's Trade in the First Six Months

CANADA'S total trade in the first six months of 1937 was higher than in any corresponding period since 1930. The total was $907,000,000 as compared with $718,000,000 in the same period of 1936; $612,000,000 in 1935; $598,000,000 in 1934; $404,000,000 in 1933; $498,000,000 in 1932; $654,000,000 in 1931 and $991,000,000 in 1930.

The exchange of goods between Canada and the United States in the six months reached the highest point since 1930, amounting to $475,175,000 as compared with $349,523,000 in 1936; $317,472,000 in 1935; $292,678,000 in 1934; $180,974,000 in 1933; $268,053,000 in 1932; $373,646,000 in 1931, and $596,938,000 in 1930.

Trade with the United Kingdom made the best showing since 1929 when the total was $218,356,000. The total in the first six months of 1937 was $246,167,000 compared with $215,848,000 in 1936; $169,948,000 in 1935, $184,378,000 in 1934; $128,606,000 in 1933; $108,340,000 in 1932; $128,155,000 in 1931 and $172,710,000 in 1930.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the five months of the fiscal year August, 1936, and August, 1937. (Decreases marked*).

Districts	1936-37	1937-38	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	433,775 54	581,013 11	147,237 57
Halifax.......	1,074,261 78	1,293,843 82	219,582 04
Saint John....	760,632 84	864,740 22	104,107 38
Quebec........	922,424 96	1,093,399 67	170,974 71
Montreal......	20,784,462 02	24,460,515 01	3,676,052 99
Ottawa.......	5,203,972 71	5,122,730 30	* 81,242 41
Kingston......	181,355 34	229,609 85	48,254 51
Belleville.....	404,726 23	542,843 55	138,117 32
Toronto.......	26,061,616 37	31,782,489 32	5,720,872 95
Hamilton.....	4,838,188 08	5,606,994 09	768,806 01
London.......	7,532,404 06	8,808,861 66	1,276,457 60
Fort William..	191,370 98	253,789 54	62,418 56
Winnipeg......	1,767,400 72	2,238,148 97	470,748 25
Regina........	181,068 62	244,973 39	63,904 77
Saskatoon.....	98,078 14	168,922 06	70,843 92
Calgary.......	987,488 71	1,003,718 28	16,229 57
Edmonton....	299,879 28	368,510 44	68,631 16
Vancouver....	4,814,457 54	6,013,520 72	1,199,063 18
Yukon........	21,694 98	25,142 61	3,447 63
Total.....	76,559,258 90	90,703,766 61	14,144,507 71

RUBBER EXPORTS

Accounting for more than half of the June export of rubber and manufactures, pneumatic tire casings increased to $747,225 from $551,488 in June, 1936. There were 68 markets, the chief of which were: New Zealand, $94,403; British South Africa, $69,228; Brazil, $53,414; Straits Settlements, $45,483; Venezuela, $37,965; Sweden, $34,557, and Colombia, $34,444. Boots and shoes of rubber were worth $280,380 compared with $224,734, the bulk going to the United Kingdom. Total exports of rubber and manufactures were worth $1,405,808 compared with $1,108,123.

CANNED AND PRESERVED FRUITS

Canned and preserved fruits imported during the fiscal year 1936-37 amounted to $2,161,000 against $1,639,000 the year before. The amount from the Straits Settlements was worth $750,642, Australia $415,748, the United States $324,734, Spain $215,674, Italy $149,387, Great Britain $88,734, South Africa $46,766, Hawaii $45,625 and the Netherlands $38,442. Domestic exports included canned apples valued at $427,890, jams, jellies and preserves $60,975, canned pears $475,271 and other canned or preserved fruits $402,240.

* * HERE AND THERE * *

In certain sections of Canada, the climate and soil are eminently adapted to fruit growing, and the Annapolis Valley, the Niagara Peninsula and the Okanagan district are world famous centres of fruit production. Experimental shipments of apples from the Annapolis Valley were first made in 1861, but up to 1890 the annual production of apples by Nova Scotia rarely exceeded 100,000 barrels. After that there was a pronounced increase in acreage and production until two million barrels were harvested in 1919. Last year one and a half million barrels were produced. In Ontario, where the commercial production of all varieties of fruit has reached its highest development, apples have been grown for about two centuries, but commercial orcharding has developed only during the last sixty years. The building of railways made the industry possible. In British Columbia, commercial fruit growing is of comparatively recent origin, growth in production having been particularly rapid since 1910. From 1891 to 1921 the acreage expanded from 6 thousand to 43 thousand. Last year the farm value of Canadian fruit production was over $18,000,000. Half of that was due to apples, with strawberries second at almost $2,000,000, raspberries third at over $1,000,000.

Various other factors than actual abundance of fish affect the size of catch in any fishing stream, but it is significant that increases in the salmon anglers' catch in the St. Mary's River, Guysboro County, Nova Scotia, from 64 fish in 1934 to 241 in 1935 and 930 in 1936 followed upon action of the Dominion Department of Fisheries in heavily stocking the river with baby salmon several years ago. The process of building up the run to the St. Mary's is apparently getting results. Similar action has produced like results elsewhere under the departmental stocking programs, which are carried on in the interests of commercial fishermen and anglers alike in provinces where the fisheries are under federal administration.

Some Atlantic salmon fingerlings were put in the river in 1928, and in 1929 more fingerlings and a number of fry were distributed but the heavy stocking took place in the three following years when, on the average, 325,000 fry and 405,000 fingerlings were liberated. Young salmon spend the first year or two of their lives in fresh water, then go to sea, and in due time return from their ocean trip as grilse or as mature salmon and go back to the stream from whence they had set out to see the world. The results of stocking any river with young salmon do not become evident, therefore, until several years after they have been set free, and observers attribute the apparent increase in salmon abundance in the St. Mary's to the departmental stocking of the early '30's.

The types of tobacco grown throughout the world are many and varied. Canadian production, however, is restricted to five different types. Each type has its own individual characteristics which make it particularly desirable in the manufacture of specific products. The quality, flavour, and aroma of the cured leaf determine its use. The quality of the leaf and its smoking characteristics vary greatly, depending not only upon particular soil but upon climatic conditions as well. The tobacco growing industry in Canada has experienced marked expansion in recent years and is confined to five distinct areas, each with problems peculiar to its locality.

Climatic and soil conditions are probably the two most determining factors as to the practicability of tobacco growing in any area. The commercial value of tobacco is largely influenced by its quality (embodied in colour, texture, body, and aroma), and since quality is affected to a considerable degree by soil type, the nature of the soil, its fertility and chemical composition, in addition to many cultural practices, new fields for investigational work are constantly presenting themselves. It is essential that the correct nutritive balance be maintained if increased yield and improved quality are to be obtained.

RETIREMENT OF AN OUTSTANDING BORDER OFFICER

F. T. Pattison tells of Development of Tourist Traffic

(*Editor's Note:* On September 1, Mr. F. T. Pattison, Collector of Customs and Excise at Fort Erie, Ontario, retired on superannuation. Mr. Pattison has long been regarded as the outstanding officer on the border and no one was better or more favourably known by the travelling public. The *Editor,* who has been an intimate friend of Mr. Pattison for a quarter of a century, asked him to write a few reminiscences of the development of border traffic. Mr. Pattison, since the Review was started ten years ago, has been a constant contributor to its columns, and the following article is not only interesting but informative. In a personal letter to the *Editor,* Mr. Pattison said: "I am retiring with the feeling that I am leaving a splendid organization of courteous efficient officers for my successor, which has been made possible by the co-operation and assistance of the Department.")

May I open with a few brief words about my departmental career. I entered the service on November 1, 1897, approximately forty years ago, as Preventive officer, the ninth officer on the staff of this port; on January 1, 1899 was made Clerk and Landing Waiter; February, 1902 was Acting Chief Clerk; December, 1909 became Appraiser and in May, 1919 appointed Collector of this grade 4 port, which was on January 1, 1935 increased to grade 5.

At the time of my appointment in 1897, there were only two points of entry into this port, the International bridge, over which operated the Grand Trunk (now Canadian National) and Michigan Central railways, and the ferry, a small boat capable of accommodating only four or five horse-drawn vehicles; six officers being required for passenger and freight service at the former and two officers at the latter point. Our present staff comprises one hundred and ten officers.

Before the Automobile

The movement of freight into Canada then could not be compared with the present-day volume and, of course, being previous to the day of the automobile, traffic at the ferry was made up of horse-drawn vehicles. Fort Erie is the logical gateway into Canada for commerce and tourists from thickly populated New York and contiguous states. United States industries and manufacturing concerns erected branch plants here and at various points in Canada, resulting in greatly augmented freight and express shipments entered, and our staff was correspondingly increased to meet the requirements. About 1907 automobiles were more in evidence, and the ferry company procured a larger boat, until in 1910 it was found necessary to operate two boats during the summer months to accommodate the increased travel, one boat with capacity of forty, and the other of ten cars.

F. T. Pattison,
Formerly Collector at Fort Erie, Ontario, who has retired on superannuation.

The Commuters Start

During the year of 1910, the people of Buffalo, New York, directly across the Niagara River from this port, became aware of the desirability of our Canadian Lake Erie shore, and a number purchased property at various points and built summer homes, commuting daily to and from Buffalo via the ferry, until in 1926, the year prior to the opening of the Peace bridge, the ferries were carrying 350,000 automobiles per year, having in operation three large boats. The Peace bridge, completed in June, 1927, was dedicated the following August 1, and during the first year over the Peace bridge there were handled 1,445,724 automobiles, and for same period 133,641 via the ferry; while operation for 1936 shows 1,527,286 automobiles over the Peace bridge and 324.211 by ferry. Summer residents along our Lake Erie and Niagara River shores have increased from a few hundred families in 1910 to approximately twelve thousand families this year. Crystal Beach, within the jurisdiction of this port, was some years ago considered a pleasant bathing beach and picnic grounds for residents in this vicinity, but has since developed into a splendid lakeside resort and amusement park, visited daily during the summer season by thousands of pleasure seekers arriving by steamer direct from Buffalo and automobile via Peace bridge and ferry.

Modification of Regulations

The great volume of tourist travel into Canada from the United States is, in a large measure, due to the modification of our regulations and the lenient requirements governing the entry of tourists' outfits and automobiles. Several years ago, the careful and intelligent consideration by the department of the situation was manifested when instructions were issued that no longer would deposits of duty and taxes be required for the entry of various classes of tourists' goods, comprising camping equipment, outboard motors, etc. This permitted the tourist to make use in Canada of appreciable sums of money that otherwise would not have been available. These changes in regulations were fully appreciated at this port, as they coincided with our viewpoint of the matter.

Heavy Increase of Traffic

Vehicular traffic over the Peace bridge and ferries has shown a steady increase from year to year, which is material testimony of the efficacy of illustrated literature and radio advertising by government bureaus, and various agencies, of the scenic wonderland and sportsmen's paradise that is Canada. At the same time, it should be appreciated that, to realize to the fullest extent on the efforts to interest the prospective tourist, upon his arrival in Canada there should be avoided any possibility of his meeting with an unpleasant or disturbing experience that might deter or discourage the intended visit. It has always been our policy to deal courteously with and extend a cordial welcome to every tourist entering here. This is not attempted by assuring the tourist in so many words that we are glad to admit him; rather, by our attitude and efforts to assist it is hoped he will sense or experience the feeling that he is receiving an individual welcome to our country —"Happy to meet; sorry to part; happy to meet again."

The Value of Courtesy

The quality of courtesy, we have learned by experience, should be dispensed prodigally. It is the intangible something that brightens the tired expression of the father, who, with his family in the car, has driven a long distance to reach our border, and it removes the harassed look from the face of the mother caring for the demands of the tired children; on other occasions it softens the stern visage of the professional or business man who is in a great hurry to keep an appointment and feels he can brook no petty delays.

Courtesy is defined as an act of civility or respect. New officers entering our service are impressed with the true meaning of this definition, but at the same time are instructed to emulate the examples of their experienced fellow-officers. In this manner, it has been observed that these new officers naturally adopt and display to the public a courteous and friendly attitude, and it is not found necessary to warn them that brusqueness and incivility will not be tolerated. Instances of misunderstanding are, of course, sometimes unavoidable, but we do not have on record any justified complaints of discourteous treatment by any of our officers. Instead, people from all walks of life have called at our office to personally express gratification of the friendly welcome extended them, and a great many have written an appreciative expression of the courteous treatment accorded them at the frontier.

AFTER FIFTY YEARS' SERVICE

After fifty years' service Anthony McCullough, Head Clerk of the Records Branch, Excise Division, at headquarters, retired on superannuation on September 1. Mr. McCullough entered the old Department of Inland Revenue in 1887 when the Hon. John Costigan was Minister and Edward Miall was the Deputy Minister. He was appointed third class clerk in 1894, second class clerk in 1901, and was reclassified as Principal Clerk in 1919.

Anthony McCullough,

Of the headquarters staff, who has retired after fifty years' service.

At the time Mr. McCullough entered the service of the old Inland Revenue Department the headquarters of that branch of the public service was in the East Block. Shortly afterwards, however, it was moved to the West Block and there it remained until the Department was merged with that of Customs, when it was transferred to the Connaught Building.

Mr. McCullough in his fifty years of service served under twenty-three Ministers or Controllers of Inland Revenue or Excise, and under nine Deputy Ministers or Commissioners of Inland Revenue, which later became known as Excise. On August 9 last he completed his fifty years in the service, and he informed the *Editor* recently that there was no one now at headquarters in the Excise division who was here in the old Inland Revenue service when he entered it in 1887.

Mr. McCullough has many recollections of the former distinguished men who held the office either of Minister or Controller of Inland Revenue or in later years Minister of Customs and Excise. These include Hon. John Costigan, Hon. J. F. Wood, Hon. E. G. Prior, Sir Henri Gustave Joly de Lothbiniere, Hon. M. E. Bernier, Hon. L. P. Brodeur, Hon. William Templeman, Hon. W. B. Nantel, Hon. P. E. Blondin, Hon. E. L. Patenaude, Hon. A. Sevigny, Hon. A. L. Sifton, Hon. Martin Burrell, Hon. R. W. Wigmore, Hon. J. B. M. Baxter, Hon. Jacques Bureau, Hon. G. H. Boivin, Hon. H. H. Stevens, Hon. W. D. Euler, Hon. E. B. Ryckman, Hon. R. C. Matthews, Hon. J. E. Lawson, and the present Minister, Hon. J. L. Ilsley.

The nine Deputy Ministers or Commissioners under whom Mr. McCullough has served are as follows: Edward Miall, W. J. Gerald, William Himsworth, J. U. Vincent, John McDougald, R. R. Farrow, G. W. Taylor, H. D. Scully and David Sim.

It is doubtful if such a record of public service under so many Ministers and Deputies can be excelled by anyone at present in the service of the government.

Mr. McCullough was popular among his associates, and his capacity for conscientious duty was recognized. He leaves the service on superannuation carrying with him the best wishes of his former colleagues in the Connaught Building.

A farewell gathering held in the office of Mr. David Sim, Commissioner of Excise, was largely attended. Mr. Sim presided and spoke in appreciative terms of the long and faithful service of Mr. McCullough as did Mr. H. D. Scully, Commissioner of Customs. On behalf of the staff Mr. A. C. McFee, Dominion Inspector of Excise, presented Mr. McCullough with a handsome travelling bag and a fishing rod.

At the same gathering Mr. W. E. Taylor, Head Clerk of Customs-Excise Statistics at headquarters, who retired on September 1, was also presented with a reading lamp and an easy chair. This presentation was made on behalf of the staff by Mr. P. E. Brodeur, Chief Clerk of Statistics. Mr. Taylor retires after thirty-three years' service.

Both retiring officers expressed their appreciation of the kindness which had been extended to them by their confreres during their long periods of service.

GROWTH AT PORT OF WINNIPEG

Winnipeg's rapid development as a Customs revenue producing port is shown by figures furnished the Review by A. M. Kennedy, Collector, covering port receipts for the past forty-one years. Collections for the fiscal year 1895-96 amounted to $622,426. In four years time receipts had practically doubled, totalling $1,213,300, and in another four years they had quadrupled, reaching a total of $2,601,253. By 1912-13, after a period of just seventeen years, Customs revenue had risen to $11,095,620. Up to March 31, 1921, revenue figures represent Customs receipts only, and the highest revenue received prior to amalgamation with Excise was $11,575,041, collected in 1919-20. The peak year for Customs-Excise revenue for the port was reached in 1928-29, when collections totalled $14,795,902. From this point onward for five years receipts declined, touching bottom in 1933-34 with a revenue of $6,504,460. Since that date, however, the upward climb has been rapid, reaching a total of $9,325,794 for the past fiscal year. That this rate of increase is being maintained is indicated by receipts for the first three months of this fiscal year which totalled $2,609,151. Commensurate with the expansion of work, the staff, which comprised 66 officers in 1905-06, had increased to 137 officers by 1936-37. During the 41 year period, 1895-96 to 1936-37, Customs-Excise revenue (Customs only to March 31, 1921) collected at this port amounted to $304,322,798.

Further figures covering Customs transactions at the port of Winnipeg for the past fiscal year, 1936-37, showing increase or decrease, compared with 1933-34, were as follows: manifests received 33,282, increase 10,578; manifests forwarded 1,762, decrease 999; entries taken 71,240, increase 20,562; revenue shown in Customs cash books $5,059,007, increase $1,269,382. For the first three months of this fiscal year totals were: manifests received 9,281, manifests forwarded 471, entries taken 19,722, revenue $1,380,510.

Totals covering Excise transactions for the past fiscal year, showing increase or decrease compared with 1933-34, were: Excise tax entries 10,647, increase 1,090; Excise duty entries 4,386, increase 381; taxes $3,269,616, increase $1,029,707; duty $987,531, increase $512,605. Totals for the first three months of this fiscal year were: tax entries 2,704, duty entries 1,210, taxes $900,902, duty $324,799.

Expanding Customs-Excise business activity at this mid-Western port is indicated in the increased express and postal branch transactions over the past four years. Revenue collected at the express branch during 1936-37 amounted to $282,394 as against $234,936 collected during 1932-33, an increase of $47,458. Entries for the respective periods numbered 8,182 and 5,931, an increase of 2,251; packages received 56,159 and 40,183, an increase of 15,976. Postal branch collections totalled $160,629 during the past fiscal year, compared with $142,746 four years ago, a gain of $17,883. Entries numbered 8,526 compared with 7,654, an increase of 872; parcels received 122,208, compared with 123,387, a decrease of 1,179.

During the first three months of this fiscal year, April 1 to June 30, $38,970 was collected, 2,189 entries taken and 30,373 parcels received at the postal branch.

LARD SHIPMENTS DOUBLED

Shipments of lard from Canada to the United Kingdom in 1936 (258,400 cwts.) were more than double those of 1935 and accounted for 25 per cent of the total lard imports into the British Isles. In 1935 Canada supplied 15 per cent of the total imports of lard.

UNITED STATES AIRPORTS OF ENTRY

Following are lists of United States airports of entry furnished by the Treasury Department, Bureau of Customs, Washington, for the information of those concerned. These lists have been corrected to July 1, 1937.

Airports Designated as Airports of Entry without time limit.—Ajo, Arizona, Municipal Airport; Albany, New York, Municipal Field; Brownsville, Texas, Municipal Airport; Buffalo, New York, Municipal Airport; Caribou, Maine, Caribou Municipal Airport; Cleveland, Ohio, Cleveland Municipal Airport; Detroit, Michigan, Detroit Municipal Airport; Detroit, Michigan, Ford Airport; Detroit, Michigan, Wayne County Airport; Douglas, Arizona, Douglas Airport; Eagle Pass, Texas, Eagle Pass Airport; El Paso, Texas, Municipal Airport; Fairbanks, Alaska, Weeks Municipal Airfield; Juneau, Alaska, Juneau Airport; Ketchikan, Alaska, Ketchikan Airport; Key West, Florida, Meacham Field; Laredo, Texas, Laredo Airdrome; Miami, Florida, Pan-American Field (or 36th Street); Miami, Florida, Dinner Key Seaplane Base; Nogales, Arizona, Nogales Municipal Airport; Ogdensburg, New York, Ogdensburg Harbour; Pembina, North Dakota, Fort Pembina Airport; Portal, North Dakota, Portal Airport; Port Angeles, Washington, Port Angeles Airport; Port Townsend, Washington, Port Townsend Airport; Put-in-Bay, Ohio, Put-in-Bay Airport; San Diego, California, San Diego Municipal Airport (Lindbergh Field); San Juan, Puerto Rico, Isla Grande Airport; Seattle, Washington, Boeing Municipal Air Field; Seattle, Washington, Lake Union; Skagway, Alaska, Skagway Municipal Airport; Swanton, Vermont, Missisquoi Airport; West Palm Beach, Fla., Roosevelt Flying Service Base (Currie Common Park); Wrangell, Alaska, Wrangell Seaplane Base.

Temporary Airports of Entry.—Akron, Ohio, Municipal Airport, Apr. 8, 1929; Bangor, Maine, Bangor Municipal Airport, June 26, 1937, one year; Bellingham, Wash., Graham Airport, Apr. 18, 1937, one year; Buffalo, New York, Buffalo Marine Airport, July 29, 1936, one year; Burlington, Vt., Burlington Municipal Airport, June 29, 1937, one year; Calexico, California, Calexico Municipal Airport, Jan. 10, 1937, one year; Cape Vincent, N.Y., Cape Vincent Harbour, Apr. 25, 1937, one year; Crosby, N. Dak., Crosby Municipal Airport, June 28, 1937, one year; Duluth, Minnesota, Duluth Municipal Airport, Sept. 4, 1936, one year; Duluth, Minnesota, Duluth Boat Club Seaplane Base, Sept. 4, 1936, one year; Great Falls, Montana, Great Falls Municipal Airport, June 2, 1937, one year; Havre, Montana, Havre Municipal Airport, June 2, 1937, one year; Malone, New York, Malone Airport, Apr. 18, 1937, one year; Plattsburg, New York, Plattsburg Municipal Airport, June 2, 1937, one year; Rochester, New York, Rochester Municipal Airport, Nov. 7, 1936, one year; Rouses Point, N.Y., Rouses Point Seaplane Base, July 14, 1936, one year; Sandusky, Ohio, Sandusky Municipal Airport, June 1, 1937, one year; Sault Ste. Marie, Mich., Sault Ste. Marie Airport, August 4, 1936, one year; Scobey, Montana, Scobey Airport, June 2, 1937, one year; Spokane, Washington, Spokane Municipal Airport (Felts Field), June 2, 1937, one year; Tampa, Florida, International Airport, Tampa, Dec. 1, 1936, one year; Watertown, N.Y., Watertown Municipal Airport, June 2, 1937, one year.

MUCH CHEESE FOR LONDON

More than half the Canadian cheese shipped to the United Kingdom is handled at London. The proportionate distribution of these shipments in 1936 was as follows: to London, 59 per cent; to Liverpool, 11 per cent; to Bristol, 8 per cent; to Manchester, 3 per cent; to South Wales ports, 5 per cent; to Scottish East Coast ports, 5 per cent; to Glasgow, 3 per cent; to English East Coast ports, 5 per cent, and to Irish ports, 1 per cent.

BACON EXPORTS INCREASED

Exports of Canadian bacon to the United Kingdom for the first four months of 1937 increased more than 21,000,000 pounds over the corresponding months of 1936, the 1937 exports totalling 66,602,600 pounds. In addition, the Canadian bacon exports to the United States at 953,800 pounds and the exports of pork at 600,000 pounds were practically double those of the corresponding four months of 1936.

NOTES OF THE EXCISE DIVISION

Collectors of Customs and Excise were advised by Official Circular dated July 17, 1937, signed by Mr. David Sim, Commissioner of Excise, as follows:—

The Hon. the Minister of National Revenue has established the following regulations, under authority of Section 99 of the Special War Revenue Act:—

Effective August 1, 1937, sales tax is to be accounted for on the transfer of furniture by manufacturers to their unlicensed wholesale branches on the following basis:—

Sales to Wholesalers, Jobbers and Chain Stores:

Sales of Clear-outs, Job Lots and Goods specially made or altered to a Customer's order:

Sales to others who receive 15 per cent or greater discounts from the prices to Ordinary Retailers:

Sales of Theatre, Office, School, Church and Lodge Furniture:

The sales tax applies on the above sales on the actual selling prices.

Deductions from such selling prices may be allowed in respect of prepaid transportation charges paid to independent carrier companies shown separately on invoices and/or cash discounts or other allowances actually given by the manufacturer on sales to purchasers referred to above.

Sales to Ordinary Retailers.—Manufacturers may account for sales tax on these sales less a discount of 15 per cent, the tax to apply ON the resultant balance and not OF it. By " ordinary retailers " is meant stores which purchase at initial list prices and do not obtain any preferred prices or other discounts (except cash) of any kind.

> NOTE.—Where sales are made in representative quantities to wholesalers, this is not to fix the value for tax on other sales.
>
> Allowances for prepaid transportation charges and/or cash discounts, or any other allowances, may not be deducted in addition to the discount of 15 per cent.

Where sales are made at discounts less than 15 per cent from the regular selling prices to ordinary retailers, the tax may be paid on the regular prices to the ordinary retailers less 15 per cent, the tax to apply ON and not OF the resultant balance.

Sales to Consumers only.—Manufacturers who sell to consumers or users only, will be required to account for sales tax on the transfer of these goods to their retail stores on the regular list price to the consumer or user, less a discount of 30 per cent. The sales tax is to apply ON and not OF the resultant balance.

Where manufacturers have contracts for the manufacture and installation of theatre, school, church and lodge furniture, the sales tax will apply on the contract price, less actual costs of erection and freight to the job where this is paid to independent carrier companies. The provisions of Section 13 under " Contracts " in the general Regulations apply to these contracts.

General.—Where a manufacturer sells both to retailers and consumers, the tax applies as set forth above according to whom the sales were made.

For purposes of this regulation " furniture" includes:—

Living room, dining room, bed room, kitchen, verandah, lawn and upholstered furniture, but is not to include folding chairs, sectional bookcases, theatre, school, office, church or lodge furniture.

This circular supersedes and cancels the Notice sent to all manufacturers of furniture under date of February 24, 1928, and the Consolidated Regulations under " Computation of Tax " in so far as this circular conflicts with that regulation.

Attention is directed to the provisions of Section 119 of the Special War Revenue Act, which reads as follows:—

> " Everyone liable under this Act to pay to His Majesty any of the taxes hereby imposed, or to collect the same on His Majesty's behalf, who collects, under colour of this Act, any sum of money in excess of such sum as he is hereby required to pay to His Majesty, shall pay to His Majesty all moneys

so collected, and shall in addition be liable to a penalty not exceeding five hundred dollars."

A copy of this circular is to be mailed to all furniture manufacturers within your survey and new licensees must also receive a copy. Lists should be maintained showing the particulars in connection with the dispatch of this circular.

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections, in Canada, during the months of July, 1936, and July, 1937:—

July, 1937, spirits potable, $650,409; July, 1936, $543,057. July, 1937, spirits, non potable, $49,198; July, 1936, $57,187. July, 1937, validation fee, $61,211; July, 1936, $68,384. July, 1937, malt, $882,543; July, 1936, $863,920. July, 1937, beer, $33,502; July, 1936, $47,444. July, 1937, malt syrup, $14,143; July, 1936, $20,381. July, 1937, cigars, $31,943; July, 1936, $33,724. July, 1937, cigarettes, $2,617,409; July, 1936, $2,276,857. July, 1937, manufactured tobacco, $455,666; July, 1936, $430,268. July, 1937, licences, $155; July, 1936, $255. July, 1937, total, $4,796,183; July, 1936, $4,341,482.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of July, 1936, and July, 1937:—

July, 1937, tobacco, cut, 1,896,166 pounds; July, 1936, 1,743,890 pounds. July, 1937, tobacco, plug, 316,809 pounds; July, 1936, 338,298 pounds. July, 1937, snuff, 65,289 pounds; July, 1936, 69,774 pounds. July, 1937, cigarettes, number 654,327,475; July, 1936, 569,183,670. July, 1937, cigars, number 10,765,765; July, 1936, 11,263,222. July, 1937, foreign raw leaf tobacco, 559,091 pounds; July, 1936, 470,713 pounds.

* * NEWS AND COMMENT * *

NEW WESTMINSTER, B.C.: Probably few Canadian Customs officers have had a more varied and colourful career than Percy R. Peele, the veteran Customs-Excise Collector at New Westminster, B.C., who retired on superannuation September 1, 1937, after 44 years service. At the beginning of his Customs career 1894, Mr. Peele was rushed to Katz' Landing as Customs Transfer officer. This was the year of the big flood when the whole Fraser River valley was inundated. The railway line had been broken at this point and two side-wheel steamers were used to transport freight, passengers and bonded baggage between the two broken points in the line. The youthful Customs officer for many weeks laboured under difficulties. This same year he was sent to Chilcoot Pass and White Pass to take over the revenue collecting duties from the Northwest Mounted Police. This was just before the gold rush days of the Yukon and for the next fifteen years he took charge of Customs work at Bennett, Caribou Crossing—now Carcross, and White Horse successively. During the gold rush of '98 when thousands of men were flocking to the Klondike, Mr. Peele was at White Pass. Those were busy days. A canvas tent served as Customs office and sleeping place, while meals were taken at the police post. Stationed at White Horse, Y.T., from 1902 to 1909, Mr. Peele had charge of checking in all supplies destined to build the White Pass and Yukon Route.

Mr. Peele made the trip " outside " every three years and while on leave in 1909 he was transferred to New Westminster and the following year was appointed to Huntingdon, B.C. In 1912 he was promoted to Collector at Abbotsford where he remained seven years, after which time he was appointed Collector at New Westminster.

During these 44 years Mr. Peele has seen the staff at New Westminster grow from a total of six men to a force of 69, including seasonal officers. He has shown himself a faithful and efficient officer and retires from active public service followed by the good wishes of a host of friends.

MONTREAL: First cargo of Australian sugar to be reported headed for Montreal this season, a full load has left the western coast in the British tramp freighter *Fiscus*. She cleared from Townsville, Australian sugar centre, on July 2. A quantity of the

Australian sugar was received at Montreal last year, showing an increase in tonnage over several previous seasons. Most of the shipments arrived in the latter part of the season, and one or two ships brought the sugar to Montreal in November.

TORONTO: Business handled at the express and postal branches, Toronto, during July last exceeded that of July, 1936, collections at the express branch totalling $185,393, an increase of $24,186, and at the postal branch $66,023, an increase of $1,142. Packages received at the express branch numbered 15,504. a gain of 271, while entries numbered 3,189, a gain of 125. At the postal branch packages received during July last numbered 29,160, an increase of 4,080, entries 2,477, an increase of 256.

Fifty-eight aeroplanes inward and outward, carrying a total of 51 passengers, reported through the Leaside Customs Air Harbour during July. Of this number United States planes totalled 30, carrying in all 23 passengers, while Canadian planes totalled 28, with a total of 28 passengers. During July, 1936, forty-six aeroplanes reported through this air harbour, carrying in all 49 passengers.

HAMILTON: Customs and Excise collections at the port of Hamilton, Ontario, continue to maintain a high level, receipts for the month of July last amounting to $1,540,089, an increase of $351,664 over the same month of 1936. Collections for the first four months of the current fiscal year amounted to $5,966,805, as compared with $4,518,713 for the same period last year.

OTTAWA: October 8 has been set as a tentative date for the fourth annual competition for the Commissioners' Trophy, to be played for by members of the National Revenue Golf Club over the course of the Ottawa Hunt and Golf Club.

The Directors of the Rivermead Golf Club expressed their regret at not being able to grant permission to hold the competition at Rivermead on the date previously set.

October 8 appears to be a more suitable date, on which we expect to be able to have the Commissioners of Customs, Excise and Income Tax take part.

On the evening of the competition, October 8, there will be the usual dinner, presentation of prizes and dancing. The fee for the competition will be $1, and the same fee for the dinner dance, as usual.

The Club would appreciate early entries, with handicaps, and these may be sent, together with the fees, to:

R. M. Baird, 402 Bate Building; W. Falkner, 507 Connaught Building; J. H. Hector, 520 Connaught Building; A. F. MacMillan, 525 Connaught Building; A. C. McGuirl, A/Sec. Treas., 516 Connaught Building.

NEW BRUNSWICK FISHERIES

The marketed value of the products of New Brunswick fisheries was $4,399,420 in 1936, the highest since 1930, and compared with $3,949,615 in 1935. The sardine fishery has taken the lead of late years, formerly held by the lobster fishery. The value of the output of the sardine fishery was $1,597,192, an increase over the previous year of $261,913. The importance of the sardine fishery is based on the canned product, the 1936 pack amounting to 393,854 cases, of 25 pounds each, of the value of $1,381.228. The marketed value of the lobster product was $916,850 compared with $818,699 in 1935. Other principal fish include: herring $506.562, smelts $478,853, salmon $256,438 and cod $178,687.

PORK TO NEWFOUNDLAND

Canada supplied 70 per cent of the Newfoundland requirements of pork products in 1936. These products included sausages, bologna sausage, smoked ham and bacon, salted or pickled hams or bacon, and dried salted bacon.

LIVING ANIMALS IMPORTED

Living animals imported during May were of the value of $204,422 as against $167,680 in the same month of 1936; the total from the United States was worth $168,265. The importation of bees was appraised at $136,660 as compared with $124,035, of which the United States supplied $136,388.

QUESTION BOX AND LETTER BAG

The following question has been received:—

Would a Canadian student, taking several months' course each year in a United States university be entitled to bring into Canada goods under Tariff Item 703 (b) (the hundred dollar exemption item)?

The answer to this is as follows:—

Yes, as a person temporarily abroad attending school or university is still a resident of Canada.

A Word from Whisky Gap

J. R. Gresham, Sub-Collector at Whisky Gap, Alberta, writes:—

Being subject to high winds in this district, I was caught with a very tattered Union Jack to fly on Dominion Day. I took two old flags, of good colour but frayed back to the red cross of St. George, and had them stitched together down the centre of the upright cross. After trimming and hemming, the composition looked as well as a new one.

We are almost certain now of good crops in this district and on the Montana side adjoining. It is expected that at least eighty thousand bushels of United States wheat will be brought in from the Montana side for shipment "in bond" in transit to the United States.

Questions from Pictou, N.S.

C. L. Andrews, Collector at Pictou, N.S., writes:—

I would like to make the following inquiries through the columns of the Review: Why not have E-7's sent out to Collectors in duplicate, so that a Collector could have a complete record of the inquiry and his reply available for reference purposes without the necessity of him making a copy?

Why is there not a more frequent revision of Memo. D. No. 4, and do away with so many supplements which make difficult the matter of quickly checking an importation of books with the lists of copyright publications?

Issues of the Review are much appreciated as they arrive, each one carrying something of interest and value.

JUST AMONG OURSELVES

AUGUST-SEPTEMBER

ADDITIONS

New Brunswick

Moncton (Hillsboro): W. I. Steeves, Sub-Collector of Customs and Excise (Limited Service).

Quebec

Montreal: J. P. Hogue, Office Boy; N. M. MacLeod, Office Boy.

Sherbrooke (Hereford Road): C. A. Grondin, Customs Excise Enforcement Officer.

Sutton (Glen Sutton): Horton Birch, Customs Excise Enforcement Officer.

Sutton (Lake Memphremagog): J. F. Belisle, Customs Excise Enforcement Officer.

Ontario

Ottawa: F. V. Cairns, Clerk, Grade 1.

Sarnia: W. C. Jones, Customs Excise Clerk.

St. Catharines: L. H. Hepburn, Customs Excise Clerk.

Toronto (West Toronto): W. J. O'Grady, Customs Excise Clerk.

Manitoba

Winnipeg: S. J. Orr, Customs Truckman.

Yukon Territory

White Horse (White Pass): Frederick Cederberg, Sub-Collector of Customs and Excise (Yukon).

Administrative

J. A. Lefebvre, Office Boy; A. B. Wood, Clerk, Grade 1.

Inspection

Hamilton: J. L. Sullivan, Stenographer, Grade 1.

DEDUCTIONS

Nova Scotia

Truro: J. D. Hopper, Customs Excise Examiner (Retired).

New Brunswick

McAdam Junction: R. W. Cropley, Customs Excise Examiner (Retired).

Quebec

Quebec: Andre Jalbert, Customs Excise Examiner (Services terminated).

Quebec (Riviere-du-Loup): J. A. Schmouth, Sub-Collector of Customs and Excise, Grade 1 (Retired).

Ontario

Fort Erie: Q. H. Woodruff, Customs Excise Examiner (Deceased).

Toronto: H. E. Harper, Senior Customs Excise Examiner (Retired); Wm. Stuart, Customs Excise Clerk (Retired).

Manitoba

Winnipeg: John Hutton, Customs Excise Clerk (Retired).

Saskatchewan

Regina: Minnie Kohn, Stenographer, Grade 2 (Resigned).

British Columbia

New Westminster: P. R. Peele, Collector of Customs and Excise, Grade 3 Port, and Registrar of Shipping (Retired).

Trail: P. R. McDonald, Collector of Customs and Excise, Grade 1 Port (Retired).

Vancouver: E. S. Robson, Gauger (Retired).

Victoria: Harry Rudge, Customs Truckman (Retired).

Administrative

W. J. Heney, Clerk, Grade 4 (Retired); A. McCullough, Head Clerk (Retired); C. E. Shiles, Examiner of Refund Claims (Retired); W. E. Taylor, Head Clerk (Retired); Mary White, Stenographer, Grade 1 (Services terminated).

Audit

Quebec: Suzanne Gourdeau, Stenographer, Grade 1 (Resigned).

Investigation—Drawbacks

London: Mitchell Callander, Senior Investigator of Drawback Claims.

PROMOTIONS

Nova Scotia

Halifax: H. H. Betts, from Express and Postal Computing Clerk to Cashier and Computing Clerk.

Quebec

Montreal: J. A. Prud'homme, from Senior Customs Excise Clerk to Principal Clerk.

Quebec (Riviere-du-Loup): J. L. G. Lapointe, from Customs Excise Examiner, Grade 1, to Sub-Collector of Customs and Excise, Grade 1.

St. Johns (Cantic): J. L. Brosseau, from Customs Excise Examiner to Assistant Customs Appraiser.

Ontario

Ottawa: Jas. Hussey, from Customs Excise Examiner to Customs Express and Postal Cashier.

Toronto: Wm. H. Pogue, from Express and Postal Computing Clerk to Computing Clerk.

Calgary

Edmonton: M. A. McLeod, from Customs Warehouse Keeper to Express and Postal Computing Clerk.

Administrative

L. J. Dalaire, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; H. A. Howard, from Principal Clerk to Head Clerk; R. Lavallee, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; S. McCullough, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; J. E. Magladry, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; J. A. F. Paquette, from Clerk, Grade 3, to Clerk, Grade 4; Eucher Roy, from Excise Statistical Checker to Head Clerk; H. F. Smith, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; L. M. Turcotte, from Clerk, Grade 4, to Principal Clerk.

PROMOTIONS AND TRANSFERS

Quebec

J. C. H. Pease, from Customs Excise Enforcement Officer, Huntingdon (Herdman) to Customs Excise Examiner, Grade 1 Outport, Huntingdon (Trout River).

British Columbia

A. E. Frisby, from Special Exciseman, Grade 2, Vancouver, to Special Exciseman, Grade 3, Victoria.

Investigation—Drawbacks

T. W. Stone, from Investigator of Drawback Claims, Hamilton, to Senior Investigator of Drawback Claims, London.

TRANSFERS

Quebec

J. A. St. Jean, from Special Exciseman, Grade 3, Montreal, to Special Exciseman, Grade 3, Quebec.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF AUGUST 1936 AND 1937

—	1936	1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	6,800,705 44	8,790,823 88		
Less Refunds and Drawbacks	657,875 63	682,091 22		
Net	6,142,829 81	8,108,732 66	1,965,902 85	....
EXCISE TAXES	13,603,794 47	16,678,272 68		
Less Refunds and Drawbacks	257,154 03	250,935 77		
Net	13,346,640 44	16,427,336 91	3,080,696 47	....
EXCISE DUTIES	4,195,756 11	4,962,249 87		
Less Refunds and Drawbacks	39,655 56	24,946 97		
Net	4,156,100 55	4,937,302 90	781,202 35	....
SUNDRY COLLECTIONS	45,684 32	64,637 82		
Less Refunds	48 90	6 70		
Net	45,635 42	64,631 12	18,995 70	....
Net Totals	23,691,206 22	29,538,003 59	5,846,797 37	....
Net Increase	....	....	5,846,797 37	....

TOTALS FOR FIVE MONTHS

—	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	36,090,759 76	42,903,507 66		
Less Refunds and Drawbacks	3,524,971 06	3,643,222 47		
Net	32,565,788 70	39,260,285 19	6,694,496 49	....
EXCISE TAXES	54,058,750 00	70,944,882 94		
Less Refunds and Drawbacks	1,277,911 46	1,421,559 27		
Net	52,780,838 54	69,523,323 67	16,742,485 13	....
EXCISE DUTIES	19,907,891 08	23,086,619 43		
Less Refunds and Drawbacks	263,380 92	262,641 56		
Net	19,644,510 16	22,823,977 87	3,179,467 71	....
SUNDRY COLLECTIONS	293,067 65	328,098 67		
Less Refunds	363 69	89 40		
Net	292,703 96	328,009 27	35,305 31	....
Net Totals	105,283,841 36	131,935,596 00	26,651,754 64	....
Net Increase	....	....	26,651,754 64	....

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF AUGUST, 1936, AND AUGUST, 1937

—	August 1936	August 1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	4,076,085 09	4,248,379 05	172,293 96	....

TOTALS FOR FIVE MONTHS

—	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c	$ c.
Net Collections	76,559,258 90	90,703,766 61	14,144,507 71	....

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF AUGUST, AND THE FIVE MONTHS ENDED AUGUST, 1936 AND 1937

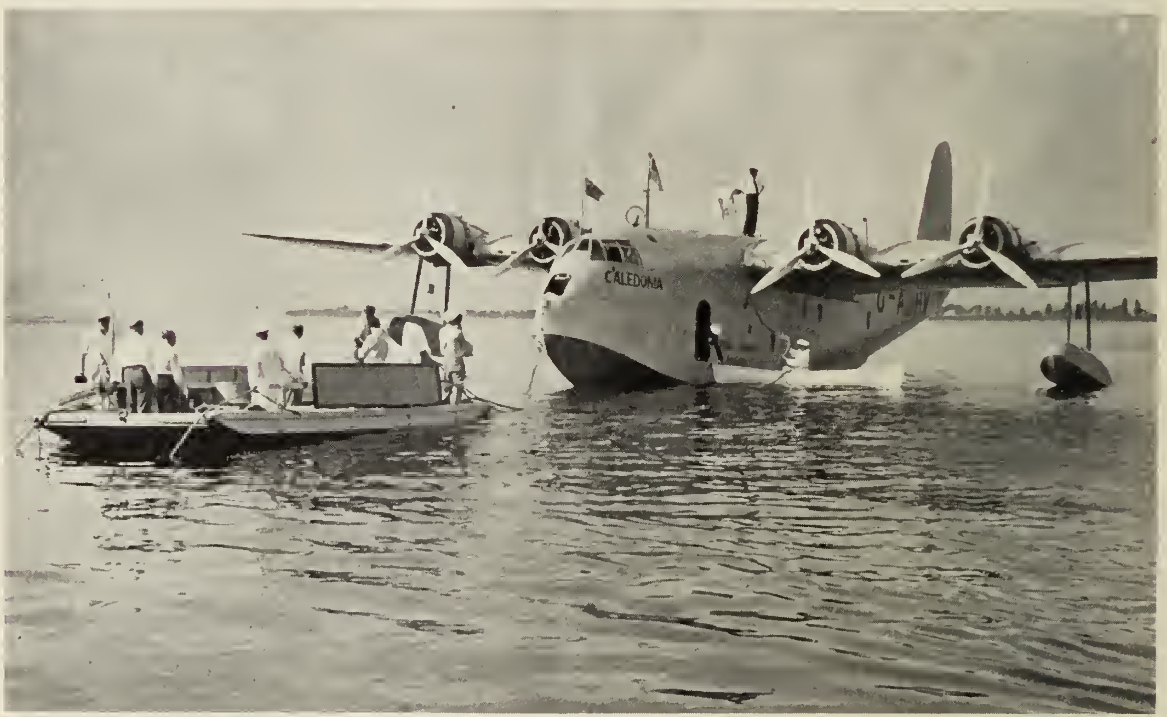
—	August, 1936		August, 1937	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	92,559,495	....	101,471,260
Total Exports (Foreign Produce)	....	970,261	....	1,867,330
Principal Items of Exports—				
Wheat ... Bush.	21,157,268	20,853,825	6,544,967	9,098,765
Wheat flour ... Brls.	387,728	1,596,643	288,608	1,780,717
Fish ... Cwt.	373,138	3,150,850	226,809	2,011,950
Furs ... $	....	1,031,523	....	987,493
Meats ... Cwt.	155,212	2,467,039	229,304	3,884,902
Cheese ... Cwt.	101,071	1,401,307	132,271	1,917,577
Planks and boards ... M ft.	168,440	3,608,494	170,017	4,448,134
Wood pulp ... Cwt.	1,406,424	2,829,830	1,394,414	3,625,875
Newsprint ... Cwt.	5,151,538	8,890,078	5,662,569	10,662,990
Automobiles and parts ... $	....	1,357,121	....	3,449,960
Copper, partially manufactured ... Cwt.	400,271	3,423,414	398,206	5,248,576
Nickel, unmanufactured ... $	....	3,088,568	....	5,914,020

—	Five months ended August 1936		Five months ended August, 1937	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	396,883,134	....	473,120,853
Total Exports (Foreign Produce)	....	4,036,884	....	7,701,369
Principal Items of Exports—				
Wheat ... Bush.	106,722,688	89,184,644	38,972,034	52,372,526
Wheat flour ... Brls.	1,992,619	7,895,909	1,648,157	9,914,532
Fish ... Cwt.	1,003,342	9,166,560	1,047,581	9,654,381
Furs ... $	....	4,758,297	....	5,034,936
Meats ... Cwt.	839,088	12,665,586	1,204,867	18,548,585
Cheese ... Cwt.	310,777	4,143,405	382,983	5,684,362
Planks and boards ... M ft.	736,730	15,188,973	777,286	19,569,808
Wood pulp ... Cwt.	6,206,853	12,789,305	7,206 334	17,567,278
Newsprint ... Cwt.	24,527,936	42,313,550	28,849,071	53,249,647
Automobiles and parts ... $	....	8,489,319	....	13,520,825
Copper, partially manufactured ... Cwt.	1,739,338	14,766,560	1,805,181	24,953,630
Nickel, unmanufactured ... $	....	16,222,911	....	24,606,612

Gold held under earmark at the Bank of Canada:

	Fine Oz.
Net increase, month of August, 1937	—
Net increase, five months ended August 1937	95,560.768

THE "CALEDONIA" AT MONTREAL



THIS photograph shows the British aircraft *Caledonia* lying off Montreal after a successful flight from Ireland and Newfoundland. In this number is an article by A. Aucoin, Surveyor of Customs and Excise, Montreal, in which among other things the arrival of the flying ship is described.

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